



Shire of
Narrogin

MINUTES

ORDINARY COUNCIL MEETING

11 December 2024

The Chief Executive Officer recommends the endorsement of these minutes at the next Ordinary Meeting of Council.

Signed: 

Date 12 December 2024

These minutes were confirmed at the Ordinary Council Meeting held 19 / 2 / 25

Signed: 

Date 19 / 2 / 2025

(Presiding Person at the meeting at which minutes were confirmed)

Acknowledgement of Noongar People

The Shire of Narrogin acknowledges the Noongar people as traditional custodians of this land and their continuing connection to land and community. We pay our respect to them, to their culture and to their Elders past and present.

Naatj ngiyen Birdiya Gnarojin kep unna nidja Noongar Moort ngaala maya nidja boodjera baarlap djoowak karlerl koolark. Ngalak niny ngullang karnan balang Bibolman baalap borong koora wer boorda.

**Electronic copies of minutes and agendas are available
for download from the Shire of Narrogin website www.narrogin.wa.gov.au**

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electronic format (disk or emailed), audio or Braille**



Shire of
Narrogin

Love the life

STRATEGIC COMMUNITY

SNAPSHOT

PLAN
2017-27

VISION

To be a leading regional economic driver and a socially interactive and inclusive community.

MISSION

Provide leadership, direction and opportunities for the community.

KEY PRINCIPLES

In achieving the Vision and Mission, we will set achievable goals and work with the community to maintain a reputation of openness, honesty and accountability. In doing so we will:

- Respect the points of view of individuals and groups;
- Build on existing community involvement;
- Encourage community leadership;
- Promote self-reliance and initiative;
- Recognise and celebrate achievement;
- Support the principles of social justice; and
- Acknowledge the value of staff and volunteers.

OUR VALUES

Care with Trust & Teamwork

Caring - We display kindness and concern for one another and our community

Accountability - We accept responsibility for our actions and outcomes

Respect - We treat everyone how we would like to be treated

Excellence - We go the extra mile to deliver outstanding services

Trust - We share without fear of consequences

Team Work - We work together for a common goal

ECONOMIC



Support growth and progress, locally and regionally...

Growth in revenue opportunities

- Attract new industry, business, investment and encourage diversity whilst encouraging growth of local business
- Promote Narrogin and the Region
- Promote Narrogin's health and aged services including aged housing

Increased Tourism

- Promote, develop tourism and maintain local attractions

An effective well maintained transport network

- Maintain and improve road network in line with resource capacity
- Review and implement the Airport Master Plan

Agriculture opportunities maintained and developed

- Support development of agricultural services

SOCIAL



Provide community facilities and promote social interaction...

Provision of youth services

- Develop and implement a youth strategy

Build a healthier and safer community

- Support the provision of community security services and facilities
- Advocate for mental health and social support services
- Continue and improve provision of in-home care services

Existing strong community spirit and pride is fostered, promoted and encouraged

- Develop and activate Sport and Recreation Master Plan
- Engage and support community groups and volunteers
- Facilitate and support community events
- Provide improved community facilities (eg library/recreation)
- Encourage and support continued development of arts and culture

Cultural and heritage diversity is recognised

- Maintain and enhance heritage assets
- Support our Narrogin cultural and indigenous community

A broad range of quality education services and facilities servicing the region

- Advocate for increased education facilities for the region
- Advocate for and support increased education services

ENVIRONMENT



Conserve, protect and enhance our natural and built environment...

A preserved natural environment

- Conserve, enhance, promote and rehabilitate the natural environment

Effective waste services

- Support the provision of waste services

Efficient use of resources

- Increase resource usage efficiency

A well maintained built environment

- Improve and maintain built environment

CIVIC



Continually enhance the Shire's organisational capacity to service the needs of a growing community...

An efficient and effective organisation

- Continually improve operational efficiencies and provide effective services
- Continue to enhance communication and transparency

An employer of choice

- Provide a positive, desirable workplace

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Council and Committee agendas, recommendations, minutes, and resolutions are subject to confirmation by the Council or Committee and therefore, prior to relying on them, one should refer to the subsequent meeting of Council or the Committee with respect to their accuracy.

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Please note that meetings may be audio recorded for minute taking purposes and if applicable, in compliance with legislation.

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ORDINARY COUNCIL MEETING

11 DECEMBER 2024

1. OFFICIAL OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member, President Ballard, declared the meeting open at 7:08 pm.

2. RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

Elected Members (Voting)

Mr L Ballard – Shire President (Presiding Member)

Cr G Broad – Deputy Shire President

Cr M Fisher

Cr C Bartron

Cr R McNab

Cr T Wiese

Staff

Mr D Stewart – Chief Executive Officer

Mr A Awang – Executive Manager Development & Regulatory Services

Mr I Graham – Executive Manager Corporate & Community Services

Mrs L Webb – Executive Support Coordinator

Leave of Absence

Cr J Pomykala – Resolution 271124.01

Apologies

Mr T Evans – Executive Manager Technical & Rural Services

Absent

Nil

Visitors

Two (2)

3. DECLARATIONS OF INTEREST BY ELECTED MEMBERS AND COUNCIL EMPLOYEES IN MATTERS INCLUDED IN THE MEETING AGENDA

Name	Item No	Interest	Nature
Nil			

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5. PUBLIC QUESTION TIME

Brian Seale

Question 1:

Will Narrogin have a public passenger train in the future?

Response:

The Shire President responded that while he is not aware of any current discussions or plans regarding this, he will remain attentive to any developments on the matter.

Question 2:

May I provide a commendation on the Shire's Annual Report?

Response:

The Shire President expressed thanks and confirmed that the commendation had been received and appropriately noted.

Question 3:

Could a screen be made available for the public to view meeting minutes during meetings?

Response:

The Shire President responded that due to recent IT challenges, an alternate screen has been made available to ensure the public can access this information during meetings.

6. APPLICATIONS FOR LEAVE OF ABSENCE

The next Council Meeting is scheduled for 26 February 2025.

7. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Ordinary Council Meeting

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION 111224.01

Moved: Cr Wiese

Seconded: Cr Bartron

That the minutes of the Ordinary Council Meeting held on 27 November 2024 be confirmed as an accurate record of the proceedings.

CARRIED 6/0

For: President Ballard, Cr Broad, Cr Fisher, Cr Bartron, Cr Wiese, Cr McNab

Against: Nil

8. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

President Ballard welcomed the new Executive Manager Corporate & Community Services, Ian Graham.

9. PETITIONS, DEPUTATIONS, PRESENTATIONS OR SUBMISSIONS

Nil

10. MATTERS WHICH REQUIRE DECISIONS

10.1 DEVELOPMENT AND REGULATORY SERVICES

Nil

10.2 TECHNICAL AND RURAL SERVICES

Nil

10.3 CORPORATE AND COMMUNITY SERVICES

10.3.1 SCHEDULE OF ACCOUNTS PAID – NOVEMBER 2024

File Reference	12.1.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	3 December 2024
Author	Therese Walker – Manager Corporate Services
Authorising Officer	Ian Graham – Executive Manager Corporate & Community Services
Attachments	1. Schedule of Accounts Paid – November 2024

Summary

The Council is requested to note the payments as presented in the Schedule of Accounts Paid for November 2024.

Background

Pursuant to the Local Government Act 1995, Section 6.8 (2)(b), where expenditure has been incurred by a local government, it is to be reported to the next Ordinary Meeting of Council.

Consultation

Consultation has been undertaken with the Chief Executive Officer and Finance Officer - Creditors.

Elected Members are encouraged to direct any queries regarding specific items within the Schedule of Accounts Paid to the Executive Manager Corporate & Community Services via email prior to the meeting. This approach allows sufficient time for thorough research and ensures that comprehensive responses can be provided to all Elected Members ahead of the meeting, facilitating informed discussion and decision-making.

Statutory Environment

Local Government Act 1995, Section 6.8 (2)(b) and Local Government (Financial Management) Regulations 1996, clause 13 relates.

Policy Implications

The Council's Policy Manual contains no policies that relate and nor are there any proposed.

Sustainability & Climate Change Implications

Environmental – There are no known environmental implications.

Economic – There are no known economic implications.

Social – There are no known social implications.

Financial Implications

All expenditure has been approved via adoption of the 2024/25 Annual Budget or resulting from a Council resolution.

Strategic Implications

Shire of Narrogin Strategic Community Plan 2017-2027:	
Objective	4. Civic Leadership Objective (Continually enhance the Shire's organisational capacity to service the needs of a growing community)
Objective	4.1 An efficient and effective organisation

Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to present a detailed listing of payments in the prescribed form would result in non-compliance with the Local Government (Financial Management) Regulations 1996, clause 13, which may result in a qualified audit	Rare (1)	Minor (2)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation

Risk Matrix

Consequence \ Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; work health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of two (2) has been determined for this item. Any items with a risk rating of 10 or greater (considered to be high or extreme risk) will

Accounts Paid - November 2024

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
1 763	14/11/2024	Shire Of Narrogin - Petty Cash-admin			\$ 100.00		R
2 INV NDCVCOCT2024	29/10/2024	Shire Of Narrogin - Petty Cash-admin	DCVC - (VISITORS CENTRE) OTHER EXPENDITURE - Petty Cash October 2024	\$ 100.00			
3 764	21/11/2024	Shire Of Narrogin - Petty Cash-admin			\$ 216.00		R
4 INV CATS-OCT24	31/10/2024	Shire Of Narrogin - Petty Cash-admin	AGEDOTHER - CATS DRIVER MEALS - Drivers Lunch October 2024	\$ 216.00			
5 765	28/11/2024	Shire Of Narrogin - Petty Cash-admin			\$ 216.00		R
6 INV CATS-NOV24	28/11/2024	Shire Of Narrogin - Petty Cash-admin	AGEDOTHER - CATS DRIVER MEALS - Drivers Lunch November 2024	\$ 216.00			
				Cheque Total	\$ 532.00		

EFT Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
7 EFT24249	06/11/2024	CHG-Meridian Australia Pty Limited			\$ 21,756.10		
8 INV 690002614	12/07/2024	CHG-Meridian Australia Pty Limited	NRLC - EQUIPMENT HIRE & PURCHASE - Gym Equipment Rental 01/07/24 - 30/09/24	\$ 10,878.05			
9 INV 690004023	19/09/2024	CHG-Meridian Australia Pty Limited	NRLC - EQUIPMENT HIRE & PURCHASE - Gym Equipment Rental 01/10/24 - 31/12/24	\$ 10,878.05			
10 EFT24250	08/11/2024	Department Of Human Services			\$ 385.37		
11 INV 84	23/10/2024	Department Of Human Services	Payroll Deductions/Contributions	\$ 385.37			
12 EFT24251	08/11/2024	Easifleet			\$ 3,267.56		
13 INV 23/10/2024	06/11/2024	Easifleet	NOVATED LEASE - Various employees pay period-ended 21/10/2024	\$ 3,267.56			
14 EFT24252	08/11/2024	Australian Services Union Western Australian Branc			\$ 26.50		
15 INV 84	23/10/2024	Australian Services Union Western Australian Branc	Payroll Deductions/Contributions	\$ 26.50			
16 EFT24253	08/11/2024	Best Office Systems			\$ 389.00	L	
17 INV 637465	08/10/2024	Best Office Systems	TOUR - Administration Allocated - Replace Toner, Adjust and Test - Narrogin Caravan Park	\$ 299.00			
18 INV 637464	08/10/2024	Best Office Systems	TOUR - ADMINISTRATION ALLOCATED - Repair of NCP Printer	\$ 90.00			
19 EFT24254	08/11/2024	Synergy			\$ 5,400.47		
20 INV 2034255982	09/10/2024	Synergy	CARAVAN PARK GENERAL MAINTENANCE/OPERATIONS - Electricity Charges 11/09/24 - 08/10/24	\$ 2,130.93			
21 INV 2078221780	10/10/2024	Synergy	CEMETERY MAINTENANCE/OPERATIONS - Electricity Charges 10/08/24 - 09/10/24	\$ 126.58			
22 INV 2030255086	18/10/2024	Synergy	43 FEDERAL STREET (CSBP) BUILDING OPERATIONS - Electricity Charges 20/08/2024 - 17/10/2024	\$ 307.85			
23 INV 2078229715	18/10/2024	Synergy	THOMAS HOGG OVAL BUILDINGS OPERATIONS - Electricity Charges 20/08/2024 - 17/10/2024	\$ 1,008.71			
24 INV 2090208081	21/10/2024	Synergy	MACKIE PARK MAINTENANCE/OPERATIONS - Electricity Charges 20/08/2024 - 17/10/2024	\$ 373.01			
25 INV 2018272013	22/10/2024	Synergy	ROADM - STREET LIGHTING MAINTENANCE/OPERATIONS - Electricity Charges 22/08/24 - 18/10/24	\$ 962.43			
26 INV 2062233402	22/10/2024	Synergy	CAFE - 45 FEDERAL ST BUILDING OPERATIONS - Electricity Charges 21/08/2024 - 18/10/2024	\$ 191.29			

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
27	INV 2054245991	25/10/2024	Synergy	HIGHBURY HALL BUILDING OPERATIONS - Electricity Charges 27/08/2024 - 23/10/2024	\$ 299.67		
28	EFT24256	08/11/2024	Great Southern Fuels		\$ 25,510.86	L	
29	INV D2194941	21/10/2024	Great Southern Fuels	STOCK - PURCHASE OF STOCK MATERIALS - 16,000L Diesel Delivered	\$ 25,170.92		
30	INV B82501-D2194897	21/10/2024	Great Southern Fuels	STOCK - PURCHASE OF STOCK MATERIALS - 200L Unleaded Petrol	\$ 339.94		
31	EFT24257	08/11/2024	Hancocks Home Hardware		\$ 177.85	L	
32	INV 494932	29/10/2024	Hancocks Home Hardware	NRLC - CLEANING & WASTE DISPOSAL - Bins	\$ 177.85		
33	EFT24258	08/11/2024	Kalinder Family Trust T/a Sports Power Narrogin		\$ 1,307.50	L	
34	INV 24-00008894	23/08/2024	Kalinder Family Trust T/a Sports Power Narrogin	NRLC - PROGRAM COSTS - Sports Equipment	\$ 90.00		
35	INV 24-00009974	30/09/2024	Kalinder Family Trust T/a Sports Power Narrogin	NRLC - PROGRAM COSTS - Junior Basketball Program Equipment and Singlets	\$ 1,217.50		
36	EFT24259	08/11/2024	DFES-Department of Fire & Emergency Services		\$ 30,617.62		
37	INV 157428	23/05/2024	DFES-Department of Fire & Emergency Services	FESA ESL LIABILITY - 4th Quarter Contribution 2023/24	\$ 30,617.62		
38	EFT24261	08/11/2024	Great Southern Waste Disposal		\$ 49,276.92	L	
39	INV IV0000003143	07/10/2024	Great Southern Waste Disposal	WASTE COLLECTION SERVICES - October 2024	\$ 49,276.92		
40	EFT24262	08/11/2024	RJ Smith Engineering		\$ 120.00	L	
41	INV DI21057	25/10/2024	RJ Smith Engineering	ROADM - WORKSHOP/DEPOT EXPENSED EQUIPMENT - 8x Cans Heavy Duty WD Lube	\$ 120.00		
42	EFT24263	08/11/2024	PFD Food Services Pty Ltd		\$ 1,184.65		R
43	INV LN563884	29/10/2024	PFD Food Services Pty Ltd	NRLC - GENERAL KIOSK SUPPLIES - Kiosk Stock	\$ 694.15		
44	INV LN638174	05/11/2024	PFD Food Services Pty Ltd	NRLC - GENERAL KIOSK SUPPLIES - Kiosk Stock	\$ 490.50		
45	EFT24264	08/11/2024	Octave Holdings Pty Ltd T/as Narrogin Toyota, Mazda & Narrogin Sthil		\$ 78.43	L	
46	INV OR23022342	21/10/2024	Octave Holdings Pty Ltd T/as Narrogin Toyota, Mazda & Narrogin Sthil	SMALL PLANT - Orange Nylon Line 35m	\$ 78.43		
47	EFT24265	08/11/2024	Country Paint Supplies		\$ 169.32	L	
48	INV 4801022457	17/10/2024	Country Paint Supplies	CLAYTON OVAL MAINTENANCE/OPERATIONS -1x Carton Spray Mark For Cricket Wicket	\$ 169.32		
49	EFT24266	08/11/2024	Narrogin Pumps Solar And Spraying		\$ 1,131.57	L	
50	INV 00060166	04/09/2024	Narrogin Pumps Solar And Spraying	NRLC - EQUIPMENT HIRE & PURCHASE - Pump For Pool Heating Line	\$ 1,131.57		
51	EFT24267	08/11/2024	Reface Industries Pty Ltd		\$ 15,587.40		
52	INV 00034073	12/09/2024	Reface Industries Pty Ltd	LIBRARY - COMMUNITY ACCESS HUBLET TABLETS - 6 x Smart Tablets	\$ 15,587.40		
53	EFT24268	08/11/2024	Komatsu Australia Pty Ltd		\$ 165.55		
54	INV 003915178	24/10/2024	Komatsu Australia Pty Ltd	NO084 KOMATSU WA380-6 WHEEL LOADER - Supply Service Filters	\$ 165.55		
55	EFT24269	08/11/2024	Southpoint Nominees Pty Ltd T/as Acumentis South West (WA)		\$ 1,980.00		
56	INV 2410002442.1	04/10/2024	Southpoint Nominees Pty Ltd T/as Acumentis South West (WA)	ECONOM - PROPERTY VALUATION - Valuation of Property 124 Clayton Road	\$ 1,980.00		
57	EFT24270	08/11/2024	Aquatic Services WA Pty Ltd		\$ 2,528.57		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
58	INV AS#20174735	24/10/2024	Aquatic Services WA Pty Ltd	NRLC - GENERAL AREA MAINTENANCE - New Heat Pump Motor Installation and Heat Boost Pump Service	\$ 2,528.57		
59	EFT24271	08/11/2024	Corsign (WA) Pty Ltd		\$ 1,551.00		
60	INV 00088344	04/10/2024	Corsign (WA) Pty Ltd	SIGNS & TRAFFIC CONTROL EXPENSES - Street Name Blades	\$ 1,551.00		
61	EFT24272	08/11/2024	Telair Pty Ltd		\$ 1,665.30		
62	INV TA10781-064	31/10/2024	Telair Pty Ltd	VARIOUS DEPARTMENTS - Telephone Charges October 2024	\$ 1,665.30		
63	EFT24273	08/11/2024	Muchea Tree Farm		\$ 230.00		
64	INV 00096711	25/10/2024	Muchea Tree Farm	ROAD MAINTENANCE GENERAL EXPENSES - Native Plants for Railway Station and Pioneer Drv	\$ 230.00		
65	EFT24274	08/11/2024	Farmworks Narrogin Pty Ltd		\$ 5,156.80	L	
66	INV 109376	24/10/2024	Farmworks Narrogin Pty Ltd	VERGE MAINTENANCE - Supply Glyphosate , Wetter and Ammonium Sulphate	\$ 4,881.80		
67	INV 109414	24/10/2024	Farmworks Narrogin Pty Ltd	VERGE MAINTENANCE - Supply Wetter 20L x2	\$ 275.00		
68	EFT24275	08/11/2024	Industrial Automation		\$ 20,669.00		
69	INV SINV-15687	14/10/2024	Industrial Automation	CARD OPERATED WATER STANDPIPE SYSTEM AT NARROGIN TOWNSITE - Supply and Install Swipe Card stand Pipe Controller	\$ 20,669.00		
70	EFT24276	08/11/2024	Elgas		\$ 17,191.64		
71	INV 0361051750	04/10/2024	Elgas	NRLC - UTILITY - GAS - Gas Supplied 5,400L	\$ 9,227.20		
72	INV 0361042649	11/10/2024	Elgas	NRLC - UTILITY - GAS - Gas Supplied 4,299L	\$ 7,345.88		
73	INV 0360884991	18/10/2024	Elgas	CARAVAN PARK GENERAL MAINTENANCE/OPERATIONS - Gas Supplied 362L	\$ 618.56		
74	EFT24277	08/11/2024	New Cornwall Hotel		\$ 420.00	L	
75	INV 1838	29/10/2024	New Cornwall Hotel	MEMBERS - CIVIC FUNCTIONS, REFRESHMENTS & RECEPTIONS - Catering OCM 23 October 2024	\$ 420.00		
76	EFT24278	08/11/2024	Seton Australia Pty Ltd		\$ 411.84		
77	INV 9357467673	23/10/2024	Seton Australia Pty Ltd	NRLC - CLEANING & WASTE DISPOSAL - Cleaning Wipes for Gym	\$ 411.84		
78	EFT24279	08/11/2024	Edwards Isuzu Ute		\$ 441.00	L	
79	INV 56933	11/07/2024	Edwards Isuzu Ute	ONGN 2021 ISUZU MUX EMCCS VEHICLE - 30,00km Service	\$ 441.00		
80	EFT24280	08/11/2024	The Royal Life Saving Society Australia		\$ 1,819.40		
81	INV RLSSWA INV2004	30/09/2024	The Royal Life Saving Society Australia	NRLC - EQUIPMENT HIRE & PURCHASE - Labour Hire Services August 2024	\$ 1,819.40		
82	EFT24281	08/11/2024	CRISP Wireless		\$ 360.00	L	
83	INV 041124	04/11/2024	CRISP Wireless	TOWN HALL FACILITIES BOND - PAYMENTS - Bond Refund 01/11/24	\$ 360.00		
84	EFT24282	08/11/2024	R Munns Engineering Consulting Services		\$ 13,026.20	L	
85	INV 816	21/10/2024	R Munns Engineering Consulting Services	PIONEER ROAD SLIP LANE TO RAILWAY STATION DESIGN - Supply Detail Construction Design	\$ 13,026.20		
86	EFT24283	08/11/2024	Narrogin Fruit Trading Pty Ltd		\$ 124.40	L	
87	INV 000F2024102172	21/10/2024	Narrogin Fruit Trading Pty Ltd	PWO - GENERAL OFFICE EXPENSES - Weekly Depot Order	\$ 40.70		
88	INV 000F2024102881	28/10/2024	Narrogin Fruit Trading Pty Ltd	ADMIN - GENERAL OFFICE EXPENSES - Weekly Office Order	\$ 83.70		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
89	EFT24284	08/11/2024	Team Global Express Pty Ltd		\$ 610.37		
90	INV 0644-T740710	13/10/2024	Team Global Express Pty Ltd	SIGNS & TRAFFIC CONTROL EXPENSES - Freight Charges	\$ 74.97		
91	INV 0645-T740710	20/10/2024	Team Global Express Pty Ltd	CARD OPERATED WATER STANDPIPE SYSTEM AT NARROGIN TOWNSITE - Freight Charges	\$ 535.40		
92	EFT24285	08/11/2024	Quest Innaloo		\$ 935.00		
93	INV 834015	10/10/2024	Quest Innaloo	ADMIN TRAINING & DEVELOPMENT - DOT Training Accommodation 06/10/24 - 11/10/24	\$ 935.00		
94	EFT24286	08/11/2024	Harcher Distributors (Wa Distributors P/L)		\$ 388.75		
95	INV 1013699	29/10/2024	Harcher Distributors (Wa Distributors P/L)	NRLC - GENERAL KIOSK SUPPLIES - Kiosk Stock	\$ 339.30		
96	INV 1013733	29/10/2024	Harcher Distributors (Wa Distributors P/L)	NRLC - CLEANING & WASTE DISPOSAL - Cleaning Products	\$ 49.45		
97	EFT24287	08/11/2024	Tomlinson Energy Services		\$ 2,641.10		
98	INV I0009740	19/09/2024	Tomlinson Energy Services	NARROGIN REGIONAL LEISURE CENTRE BUILDING MAINTENANCE- Boiler Annual Service	\$ 2,641.10		
99	EFT24288	08/11/2024	Coca Cola Euro Pacific		\$ 696.81		R
100	INV 0235237266	30/10/2024	Coca Cola Euro Pacific	NRLC - GENERAL KIOSK SUPPLIES - Kiosk Stock	\$ 696.81		
101	EFT24289	08/11/2024	Officeworks Ltd		\$ 994.60		
102	INV 617068276	17/10/2024	Officeworks Ltd	NRLC - PRINTING & STATIONERY - Pencil Bags	\$ 23.81		
103	INV 617068907	18/10/2024	Officeworks Ltd	NRLC - EQUIPMENT HIRE & PURCHASE - Desk Riser for PC	\$ 257.95		
104	INV 617233994	28/10/2024	Officeworks Ltd	ADMIN - PRINTING & STATIONERY - 19 Cartons of A4 Copy Paper	\$ 712.84		
105	EFT24290	08/11/2024	NER Finance		\$ 270.41		
106	INV NA00204484	22/10/2024	NER Finance	NRLC - EQUIPMENT HIRE & PURCHASE - Monthly Printer Rental - November 2024	\$ 270.41		
107	EFT24291	08/11/2024	Mike Halliburton Associates		\$ 7,452.50		
108	INV INV-0088	02/10/2024	Mike Halliburton Associates	NARROGIN TO WILLIAMS RAIL TRAIL FEASIBILITY STUDY - Rail Trail Feasibility Study 2024/25	\$ 7,452.50		
109	EFT24292	08/11/2024	Narrogin Green Shoot Singers		\$ 182.50		
110	INV 041124	04/11/2024	Narrogin Green Shoot Singers	TOWN HALL FACILITIES BOND - PAYMENTS - Refund for Booking 07/12/24	\$ 182.50		
111	EFT24293	08/11/2024	ActivTec Solutions		\$ 1,149.50		
112	INV RIN120385	09/10/2024	ActivTec Solutions	NRLC - GENERAL AREA MAINTENANCE- Preventative Maintenance on Aquatic Equipment	\$ 1,149.50		
113	EFT24294	08/11/2024	Caleb Rowe		\$ 304.30		
114	INV 231024	23/10/2024	Caleb Rowe	PWO - WORKS - RECRUITMENT - Pre - Employment Medical and Police Clearance	\$ 304.30		
115	EFT24295	08/11/2024	Rebecca Deanne Miller		\$ 900.00		
116	INV A226200	01/11/2024	Rebecca Deanne Miller	Rates refund for assessment A226200 27 HALE STREET NARROGIN WA 6312	\$ 900.00		
117	EFT24296	08/11/2024	Rylan Concrete		\$ 28,886.00		
118	INV 2618	25/09/2024	Rylan Concrete	KERB MAINTENANCE - Install 981 x Meters of Kerb	\$ 28,886.00		
119	EFT24297	08/11/2024	McLeods Lawyers		\$ 3,331.57		F

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
120	INV 141227	30/09/2024	McLeods Lawyers	PWO - CONSULTANTS - Drainage Easements to Three Properties in Narrogin	\$ 910.41		
121	INV 141278	30/09/2024	McLeods Lawyers	PWO - CONSULTANTS - Drainage Easements to Three Properties in Narrogin	\$ 1,220.60		
122	INV 141229	30/09/2024	McLeods Lawyers	PWO - CONSULTANTS - Drainage Easements to Three Properties in Narrogin	\$ 1,200.56		
123	EFT24298	08/11/2024	Co-operative Bulk Handling		\$ 98.00		
124	INV A318200	06/11/2024	Co-operative Bulk Handling	Rates refund for assessment A318200 GORDON STREET NARROGIN WA 6312	\$ 98.00		
125	EFT24301	08/11/2024	Narrogin Packaging		\$ 1,555.10	L	
126	INV 00089860	12/09/2024	Narrogin Packaging	NRLC - CLEANING & WASTE DISPOSAL - Cleaning Products	\$ 69.20		
127	INV 00090066	03/10/2024	Narrogin Packaging	CEMETERY PUBLIC TOILETS MAINTENANCE - Maintenance Supplies	\$ 115.00		
128	INV 00090294	09/10/2024	Narrogin Packaging	CARAVAN PARK GENERAL MAINTENANCE/OPERATIONS - Toilet Supplies	\$ 126.50		
129	INV 00090375	11/10/2024	Narrogin Packaging	WASTE WATER TREATMENT - Pipe Supplies	\$ 208.00		
130	INV 00090400	17/10/2024	Narrogin Packaging	MEMORIAL PARK TOILETS MAINTENANCE - 20mm Compression Coupling & Sprinkler	\$ 283.00		
131	INV 00090442	19/10/2024	Narrogin Packaging	VARIOUS DEPARTMENTS - Toilet Supplies	\$ 697.40		
132	INV 00090462	21/10/2024	Narrogin Packaging	NARROGIN SKATE PARK - Hunter MP Rotor Complete	\$ 56.00		
133	EFT24302	08/11/2024	Allans Bobcat And Truck Hire		\$ 1,452.00	L	R
134	INV 00001750	17/10/2024	Allans Bobcat And Truck Hire	CEMETERY GRAVE DIGGING - 1x Grave Dig	\$ 484.00		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
135	INV 00001751	17/10/2024	Allans Bobcat And Truck Hire	CEMETERY GRAVE DIGGING - 1x Grave Dig	\$ 484.00		
136	INV 00001752	17/10/2024	Allans Bobcat And Truck Hire	CEMETERY GRAVE DIGGING - 1x Grave Dig	\$ 484.00		
137	EFT24303	12/11/2024	Australia Post			\$ 445.07	PF
138	INV 1013598614	03/11/2024	Australia Post	VARIOUS DEPARTMENTS - Postage Charges October 2024	\$ 445.07		
139	EFT24304	12/11/2024	Australian Communication and Media Authority			\$ 511.00	
140	INV 503974193	28/09/2024	Australian Communication and Media Authority	ROAD MAINTENANCE GENERAL EXPENSES - Radiocommunications Apparatus Licence 2024/25	\$ 511.00		
141	EFT24305	14/11/2024	Synergy			\$ 1,122.38	
142	INV 2050253060	17/10/2024	Synergy	30 GRAY ST BUILDING OPERATIONS - Electricity Charges 17/08/2024 - 16/10/2024	\$ 155.55		
143	INV 2018270391	18/10/2024	Synergy	CAFE 45 FEDERAL ST BUILDING OPERATIONS - Electricity Charges 20/08/24 - 17/10/24	\$ 122.71		
144	INV 2002321352	23/10/2024	Synergy	JOHN HIGGINS COMMUNITY COMPLEX BUILDING OPERATIONS - Electricity Charges 20/09/24 - 21/10/24	\$ 844.12		
145	EFT24306	14/11/2024	Narrogin Packaging			\$ 362.50	L
146	INV 00090065	03/10/2024	Narrogin Packaging	LIB - GENERAL OFFICE EXPENSES - PSO Sprinklers	\$ 15.00		
147	INV 00090376	14/10/2024	Narrogin Packaging	PARKS & GARDENS MAINTENANCE - 100mm Compression Coupling	\$ 98.50		
148	INV 00090526	18/10/2024	Narrogin Packaging	HIGHBURY PUBLIC TOILETS OPERATIONS - Cleaning & Toiletry Materials	\$ 161.00		
149	INV 00090536	23/10/2024	Narrogin Packaging	SYDNEY HALL PARK MAINTENANCE/OPERATIONS - PGP Sprinkler	\$ 88.00		
150	EFT24307	14/11/2024	Water Corporation			\$ 4,216.31	
151	INV 9007713987	07/10/2024	Water Corporation	43 FEDERAL STREET (CSBP) BUILDING OPERATIONS - Water Charges 02/08/24 - 04/10/24	\$ 119.48		
152	INV 9007713442	07/10/2024	Water Corporation	SENIOR CITIZEN CENTRE BUILDING OPERATING EXPENSES - Water Charges 02/08/24 - 04/10/24	\$ 428.35		
153	INV 9007721653	08/10/2024	Water Corporation	CROQUET CLUBROOMS BUILDING OPERATIONS - Water Charges 06/08/24 - 07/10/24	\$ 1,046.14		
154	INV 9007721629	08/10/2024	Water Corporation	SHOWGROUNDS - Water Charges 06/08/24 - 07/10/24	\$ 1,526.08		
155	INV 9007716037	08/10/2024	Water Corporation	13 HOUGH ST - OPERATIONS - Water Charges 06/08/24 - 07/10/24	\$ 280.02		
156	INV 9007713979	04/11/2024	Water Corporation	39 FEDERAL ST BUILDING OPERATIONS - Service Charges	\$ 244.53		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
157	INV 9007713995	04/11/2024	Water Corporation	43 FEDERAL STREET (CSBP) BUILDING OPERATIONS - Service Charges	\$ 327.18		
158	INV 9007713223	04/11/2024	Water Corporation	TOWN HALL (FEDERAL ST) BUILDING OPERATIONS - Service Charges	\$ 244.53		
159	EFT24308	14/11/2024	Narrogin & Districts Senior Citizens Centre		\$ 425.00	L	
160	INV 001	11/11/2024	Narrogin & Districts Senior Citizens Centre	OTHCUL - OTHER EXPENDITURE - Seniors Week Event with Andrew Simpson	\$ 425.00		
161	EFT24309	14/11/2024	Narrogin Bearing Service		\$ 169.00	L	
162	INV IN222412	45594	Narrogin Bearing Service	PARKS & GARDENS MAINTENANCE - Transfer Pump	\$ 169.00		
163	EFT24310	14/11/2024	RJ Smith Engineering		\$ 180.00	L	
164	INV DI20861	18/10/2024	RJ Smith Engineering	WASTE WATER TREATMENT - Posts for Piping	\$ 180.00		
165	EFT24311	14/11/2024	Great Southern Towing		\$ 176.00	L	
166	INV 11715	07/11/2024	Great Southern Towing	OLOPS - SUNDRY EXPENDITURE - Towing - Removal of Ford Focus	\$ 176.00		
167	EFT24312	14/11/2024	Country Paint Supplies		\$ 44.73	L	
168	INV 4801022644	25/10/2024	Country Paint Supplies	ROAD MAINTENANCE GENERAL EXPENSES - Paint Fire Hydrant Box	\$ 44.73		
169	EFT24313	14/11/2024	New Security Installations Pty Ltd		\$ 1,516.37		
170	INV 3001	30/10/2024	New Security Installations Pty Ltd	NRLC - SECURITY GEN - GPRS Alarm Monitoring (6 Monthly)	\$ 478.19		
171	INV 3017	01/11/2024	New Security Installations Pty Ltd	ADMIN OFFICE BUILDING OPERATIONS - Alarm Monitoring November 2024	\$ 1,038.18		
172	EFT24314	14/11/2024	Department of Mines, Industry Regulation and Safety		\$ 730.17		
173	INV 121124	12/11/2024	Department of Mines, Industry Regulation and Safety	BSL LEVY - PAYMENTS - Payment of BSL October 2024	\$ 730.17		
174	EFT24315	14/11/2024	Narrogin Pumps Solar And Spraying		\$ 55.83	L	
175	INV 00051794	24/08/2024	Narrogin Pumps Solar And Spraying	FIRE PREVENTION/BURNING/CONTROL - Spray Hose, Clamp and Camlocks	\$ 55.83		
176	EFT24316	14/11/2024	AMPAC Debt Recovery Pty Ltd		\$ 829.65		R
177	INV 112170	31/10/2024	AMPAC Debt Recovery Pty Ltd	RATES - DEBT COLLECTION EXPENSES - Debt Collection October 2024	\$ 829.65		
178	EFT24317	14/11/2024	Narrogin Agricultural Society Inc.		\$ 5,000.00	L	
179	INV INV-000160	04/10/2024	Narrogin Agricultural Society Inc.	OTHCUL - NARROGIN SHOW - Contribution Towards Narrogin Agricultural Show 2024	\$ 5,000.00		
180	EFT24318	14/11/2024	United Security Enforcement Corporation		\$ 158.40		
181	INV 00013331	14/10/2024	United Security Enforcement Corporation	NRLC - SECURITY - Alarm Response - 12/10/24	\$ 158.40		
182	EFT24319	14/11/2024	Aquatic Services WA Pty Ltd		\$ 7,339.75		
183	INV AS#20174604	27/06/2024	Aquatic Services WA Pty Ltd	NARROGIN REGIONAL LEISURE CENTRE BUILDING MAINTENANCE - Quarterly Service to Pool Filtration	\$ 7,339.75		
184	EFT24320	14/11/2024	Regional Communication Solutions		\$ 2,030.00	L	
185	INV INV-2466	03/10/2024	Regional Communication Solutions	IT UPGRADES AS PER ASSET MANAGEMENT PLAN - Cameras Town Hall & Depot	\$ 2,030.00		
186	EFT24321	14/11/2024	The White Family Trust T/a Narrogin Valley Stockfeed		\$ 140.00	L	
187	INV NVS149471	01/11/2024	The White Family Trust T/a Narrogin Valley Stockfeed	ANIMAL POUND MAINTENANCE - Dog Food	\$ 140.00		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
188	EFT24322	14/11/2024	Elgas		\$ 5,859.27		
189	INV 0361074159	25/10/2024	Elgas	NRLC - UTILITY - GAS - Gas Supplied 3,429L	\$ 5,859.27		
190	EFT24323	14/11/2024	OneMusic Australia		\$ 1,260.86		
191	INV 516043	02/11/2024	OneMusic Australia	NRLC - LICENCES & SUBSCRIPTIONS - Music Licences 01/11/24 - 31/01/24	\$ 1,260.86		
192	EFT24324	14/11/2024	Aflex Technology (NZ) Ltd		\$ 2,339.70		
193	INV 00013249	18/09/2024	Aflex Technology (NZ) Ltd	NRLC - EQUIPMENT HIRE & PURCHASE - Anchor Bags and Starter Block for Inflatable	\$ 2,339.70		
194	EFT24325	14/11/2024	Narrogin Auto Electrics		\$ 1,147.73	L	
195	INV 268434	24/09/2024	Narrogin Auto Electrics	1NO 2022 TOYOTA HILUX 4X4 - Refit Light Bar, Beacon Light, Two-Way Radio & Antenna	\$ 1,147.73		
196	EFT24326	14/11/2024	Integrated ICT		\$ 215.71		
197	INV 34808	31/10/2024	Integrated ICT	ADMIN - INFORMATION SYSTEMS - Exclaimer Cloud Signature October 2024	\$ 215.71		
198	EFT24327	14/11/2024	D&L Studio Pty Ltd T/A Metal Artwork Badges		\$ 26.84		
199	INV 28830	21/10/2024	D&L Studio Pty Ltd T/A Metal Artwork Badges	ADMIN - PRINTING & STATIONERY - Name Badges	\$ 26.84		
200	EFT24328	14/11/2024	The Royal Life Saving Society Australia		\$ 990.00		
201	INV AX-8392	30/10/2024	The Royal Life Saving Society Australia	NRLC - TRAINING & DEVELOPMENT GEN - 2 Day Lifeguard Course (3 x staff)	\$ 990.00		
202	EFT24329	14/11/2024	Keeling Electrical Group Pty Ltd		\$ 1,537.35	L	
203	INV 1669	14/11/2024	Keeling Electrical Group Pty Ltd	NRLC - GENERAL AREA MAINTENANCE GEN - Install GPO, Waterproof Light Fitting and Test & Tag Equipment	\$ 1,537.35		
204	EFT24330	14/11/2024	Andrew Simpson		\$ 650.00		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
205	INV 13NOV2024	13/11/2024	Andrew Simpson	OTHCUL - OTHER EXPENDITURE - Andrew Simpson Show - Seniors Week Event 2024	\$ 650.00		
206	EFT24331	14/11/2024	Team Global Express Pty Ltd		\$ 451.30		
207	INV 0643-T740710	06/10/2024	Team Global Express Pty Ltd	VARIOUS DEPARTMENTS - Freight Charges	\$ 451.30		
208	EFT24332	14/11/2024	JH Computer Services		\$ 2,046.00		
209	INV 004287-D01	31/10/2024	JH Computer Services	ADMIN - INFORMATION SYSTEMS - Microsoft 365 Premium Subscription Oct 2024	\$ 2,046.00		
210	EFT24333	14/11/2024	Perfect Gym Solutions		\$ 907.50		
211	INV INV-12011	01/11/2024	Perfect Gym Solutions	NRLC - LICENCES & SUBSCRIPTIONS - Monthly Perfect Gym Package - November 2024	\$ 907.50		
212	EFT24334	14/11/2024	Coca Cola Euro Pacific		\$ 960.59		R
213	INV 0235347341	13/11/2024	Coca Cola Euro Pacific	NRLC - GENERAL KIOSK SUPPLIES - Kiosk Stock	\$ 960.59		
214	EFT24335	14/11/2024	Merry Robertson		\$ 83.30		
215	INV 00001139	22/10/2024	Merry Robertson	TOUR - DRYANDRA VISITORS CENTRE MERCHANDISE - Gift Cards Supplied	\$ 83.30		
216	EFT24336	14/11/2024	Ballroom Fit		\$ 365.00		
217	INV 11330	23/10/2024	Ballroom Fit	OTHCUL - Other Expenditure - Group Dancing Class - Seniors Weeks Event	\$ 365.00		
218	EFT24337	14/11/2024	Ka Ho Ng		\$ 461.90		
219	INV 311024	31/10/2024	Ka Ho Ng	BUILD - RECRUITMENT - Pre - Employment Medical and Police Check	\$ 461.90		
220	EFT24338	19/11/2024	Department Of Human Services		\$ 385.37		
221	INV 85	06/11/2024	Department Of Human Services	Payroll Deductions/Contributions	\$ 385.37		
222	EFT24339	19/11/2024	Easifleet		\$ 3,267.56		
223	INV 06/11/2024	18/11/2024	Easifleet	NOVATED LEASE - Various Employees pay period ending 04/11/2024	\$ 3,267.56		
224	EFT24340	19/11/2024	Australian Services Union Western Australian Branc		\$ 26.50		
225	INV 85	06/11/2024	Australian Services Union Western Australian Branc	Payroll Deductions/Contributions	\$ 26.50		
226	EFT24341	21/11/2024	Synergy		\$ 414.80		
227	INV 2058242156	16/10/2024	Synergy	WASTE FACILITIES BUILDING OPERATIONS - Electricity Charges 15/08/24 - 14/10/24	\$ 263.59		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
228	INV 2038257657	25/10/2024	Synergy	HIGHBURY PUBLIC TOILETS OPERATIONS - Electricity Charges 27/08/2024 - 23/10/2024	\$ 151.21		
229	EFT24342	21/11/2024	Narrogin Packaging		\$ 505.02	L	
230	INV 00090229	09/10/2024	Narrogin Packaging	CHCP - GENERAL EXPENDITURE - Vinyl Gloves	\$ 20.00		
231	INV 00090538	23/10/2024	Narrogin Packaging	CARAVAN PARK GENERAL MAINTENANCE/OPERATIONS - Compression Coupling	\$ 11.50		
232	INV 00090604	28/10/2024	Narrogin Packaging	VARIOUS TOILETS - Cleaning Materials	\$ 444.70		
233	INV 00090603	28/10/2024	Narrogin Packaging	ADMIN OFFICE BUILDING OPERATIONS - Appraise Hand Clean 5L	\$ 28.82		
234	EFT24343	21/11/2024	Water Corporation		\$ 2,041.33		
235	INV 9007714162	07/10/2024	Water Corporation	MUSEUM BUILDING OPERATIONS - Water Charges 02/08/24 - 04/10/24	\$ 195.20		
236	INV 9007713231	07/10/2024	Water Corporation	TOWN HALL (FEDERAL ST) BUILDING OPERATIONS - Water Charges 02/08/24 - 04/10/24	\$ 573.51		
237	INV 9007713397	07/10/2024	Water Corporation	ADMIN OFFICE BUILDING OPERATIONS - Water Charges 02/08/24 - 04/10/24	\$ 737.61		
238	INV 9007715114	07/10/2024	Water Corporation	SMITH ST PUBLIC TOILETS OPERATIONS - Water Charges 02/08/24 - 04/10/24	\$ 284.28		
239	INV 9007721063	08/10/2024	Water Corporation	WASTE FACILITIES BUILDING OPERATIONS - Water Charges 06/08/24 - 07/10/24	\$ 34.83		
240	INV 9007721573	08/10/2024	Water Corporation	MAY ST PUBLIC TOILETS OPERATIONS - Water Charges 06/08/24 - 07/10/24	\$ 210.09		
241	INV 9007721661	08/10/2024	Water Corporation	MUSEUM BUILDING OPERATIONS - Water Charges 06/08/24 - 07/10/24	\$ 5.81		
242	EFT24344	21/11/2024	Hancocks Home Hardware		\$ 33.90	L	PF
243	INV 495541	04/11/2024	Hancocks Home Hardware	CHCP - CLIENT PURCHASES - Lockguard Wall Mount Combo Key Safe	\$ 33.90		
244	EFT24345	21/11/2024	Parry's Narrogin		\$ 134.30	L	
245	INV 94353	23/08/2024	Parry's Narrogin	PWO - WORKS - PROTECTIVE CLOTHING - 2x Work Pants & 2x Work Shirt	\$ 134.30		
246	EFT24346	21/11/2024	Narrogin Bearing Service		\$ 208.09	L	
247	INV IN222439	29/10/2024	Narrogin Bearing Service	NO2731 FOUR AXLE SIDE TIPPER TRAILER - Supply Hose & Fittings	\$ 208.09		
248	EFT24347	21/11/2024	WA Country Health Service		\$ 1,466.30		
249	INV 659694	08/11/2024	WA Country Health Service	CHSP MEALS ON WHEELS CATERING CONTRACT - October 2024 Client Meals	\$ 1,466.30		
250	EFT24348	21/11/2024	Public Transport Authority		\$ 599.51		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
251	INV 241123	24/11/2023	Public Transport Authority	TRANS WA Correction for October 2023 Commission Not Deducted	\$ 105.89		
252	INV RCT10CT24	31/10/2024	Public Transport Authority	ECONOM - TRANSWA COMMISSION - October 2024	\$ 705.40		
253	EFT24349	21/11/2024	Narrogin Gasworx		\$ 5,441.95	L	F
254	INV 81862	05/11/2024	Narrogin Gasworx	CHCP - CLIENT PURCHASES - Katie High Back Chair	\$ 450.00		
255	INV 81967	08/11/2024	Narrogin Gasworx	CHCP - CLIENT PURCHASES - Double Handled Mugs	\$ 38.00		
256	INV 82073	12/11/2024	Narrogin Gasworx	CHCP - CLIENT PURCHASES - Aspire Vogue - Carbon Fibre	\$ 1,298.00		
257	INV 82163	15/11/2024	Narrogin Gasworx	CHCP - CLIENT PURCHASES - Various Aged Care Aids	\$ 336.95		
258	INV 82160	15/11/2024	Narrogin Gasworx	CHCP - CLIENT PURCHASES - Equagel Cushion	\$ 424.00		
259	INV 82164	15/11/2024	Narrogin Gasworx	CHCP - CLIENT PURCHASES - Various Aged Care Aids	\$ 895.00		
260	INV 82159	15/11/2024	Narrogin Gasworx	CHCP - CLIENT PURCHASES - Swivel Chair	\$ 2,000.00		
261	EFT24350	21/11/2024	Derbahl Pty Ltd		\$ 4,259.00	L	
262	INV 20112024	20/11/2024	Derbahl Pty Ltd	SUSPENSE ACCOUNT - Refund - Duplicated Payment for Invoices 78406210 and 78406242	\$ 4,259.00		
263	EFT24351	21/11/2024	Narrogin Amcal Chemist		\$ 587.85	L	F
264	INV 1124875	12/11/2024	Narrogin Amcal Chemist	CHCP - CLIENT PURCHASES - 2x Compression Stockings & 1x Blood Pressure Monitor	\$ 389.85		
265	INV 1124875	12/11/2024	Narrogin Amcal Chemist	CHCP - CLIENT PURCHASES - Pressure Stockings	\$ 198.00		
266	EFT24352	21/11/2024	West Australian Newspapers Limited		\$ 260.00		
267	INV 1028037520241031	31/10/2024	West Australian Newspapers Limited	FIRE PREVENTION/BURNING/CONTROL - Advertising - Bushfire Directory 2024/25	\$ 260.00		
268	EFT24353	21/11/2024	Independence Australia Group		\$ 209.18		F
269	INV 82499718.02	06/11/2024	Independence Australia Group	CHCP - CLIENT PURCHASES - QV Products	\$ 6.38		
270	INV 82503371.01	06/11/2024	Independence Australia Group	CHCP - CLIENT PURCHASES - Continence Products	\$ 202.80		
271	EFT24354	21/11/2024	Narrogin Tyrepower		\$ 5,610.00	L	
272	INV 110770	30/10/2024	Narrogin Tyrepower	NO4 & NO2 NISSAN UD TIP TRUCK AUTO - Supply 16x Double Coin Drive Tyres	\$ 5,610.00		
273	EFT24355	21/11/2024	Narrogin Auto Centre		\$ 1,082.00	L	

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
274	INV 336088	24/09/2024	Narrogin Auto Centre	NGN219 2022 NISSAN X-TRAIL - Service 100,000km	\$ 607.00		
275	INV 337263	04/11/2024	Narrogin Auto Centre	NGN219 2022 NISSAN X-TRAIL - Service of CATS vehicle	\$ 475.00		
276	EFT24356	21/11/2024	Instant Weighing Pty Ltd			\$ 2,013.17	
277	INV 5228	22/10/2024	Instant Weighing Pty Ltd	NO084 KOMATSU WA380-6 WHEEL LOADER - Calibration of Weighing Scales	\$ 2,013.17		
278	EFT24357	21/11/2024	Earl Street Physiotherapy			\$ 455.00	L F
279	INV 0048070	07/11/2024	Earl Street Physiotherapy	CHCP - CLIENT PURCHASES - Standard Physio Consultation	\$ 85.00		
280	INV 0048163	11/11/2024	Earl Street Physiotherapy	CHCP - CLIENT PURCHASES - Standard Physio Consultation	\$ 85.00		
281	INV 0048168	11/11/2024	Earl Street Physiotherapy	CHCP - CLIENT PURCHASES - Standard Physio Consultation	\$ 85.00		
282	INV 0048249	14/11/2024	Earl Street Physiotherapy	CHCP - CLIENT PURCHASES - Standard Physio Consultation	\$ 100.00		
283	INV 0048268	15/11/2024	Earl Street Physiotherapy	CHCP - CLIENT PURCHASES - Standard Physio Consultation	\$ 100.00		
284	EFT24358	21/11/2024	Simply Uniforms			\$ 1,137.29	F
285	INV INV-14408	31/10/2024	Simply Uniforms	CHSP & CHCP - ALLOWANCES - Staff Uniforms	\$ 1,137.29		
286	EFT24359	21/11/2024	Kaata-Koorliny Employment & Enterprise Development Aboriginal Corp (KEEDAC)			\$ 19.50	L
287	INV 18112024	18/11/2024	Kaata-Koorliny Employment & Enterprise Development Aboriginal Corp (KEEDAC)	SUSPENSE ACCOUNT - Refund INV 78406650	\$ 19.50		
288	EFT24360	21/11/2024	Lite n' Easy Pty Ltd			\$ 2,337.84	F
289	INV 7705827	29/10/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 106.53		
290	INV 7707216	29/10/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 75.42		
291	INV 7725059	29/10/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 134.92		
292	INV 7729325	29/10/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 134.81		
293	INV 7685314	29/10/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 162.15		
294	INV 7735555	05/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 103.70		
295	INV 7737924	05/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 109.02		
296	INV 7738615	05/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 190.78		
297	INV 7739795	05/11/2024	Lite n' Easy Pty Ltd	CHCP - Client Purchases - Lite n Easy Meals	\$ 75.42		
298	INV 7740094	05/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 155.53		
299	INV 7740361	05/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 115.95		
300	INV 7718083	05/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 106.53		
301	INV 7718103	05/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy	\$ 75.42		
302	INV 7707166	12/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 162.15		
303	INV 7729911	12/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 106.53		
304	INV 7735576	12/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 103.70		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
305	INV 7729931	12/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 75.42		
306	INV 7745217	12/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 134.92		
307	INV 7749787	12/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 133.52		
308	INV 7752925	12/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 75.42		
309	EFT24361	21/11/2024	Sapio Pty Ltd		\$ 6,039.40		
310	INV 263690	28/03/2024	Sapio Pty Ltd	OLOPS - CCTV MAINTENANCE - CCTV Quarterly Maintenance - Quarter 3	\$ 3,019.70		
311	INV 273072	28/06/2024	Sapio Pty Ltd	OLOPS - CCTV MAINTENANCE - CCTV Quarterly Maintenance - Quarter 4	\$ 3,019.70		
312	EFT24362	21/11/2024	R Munns Engineering Consulting Services		\$ 3,423.64	L	
313	INV 822	02/11/2024	R Munns Engineering Consulting Services	CARAVAN PARK ACCOMMODATION UNITS - Site Plan Draft Work	\$ 3,423.64		
314	EFT24363	21/11/2024	Narrogin Fruit Trading Pty Ltd		\$ 1,383.65	L	
315	INV INV-1162	04/11/2024	Narrogin Fruit Trading Pty Ltd	FIRE - TRAINING & DEVELOPMENT - Catering Fire - Food For The Volunteers - Hay Plant fire	\$ 1,383.65		
316	EFT24364	21/11/2024	JH Computer Services		\$ 13,365.00		
317	INV 004286-D01	31/10/2024	JH Computer Services	ADMIN - INFORMATION SYSTEMS - IT Contract Charges for November 2024	\$ 13,365.00		
318	EFT24365	21/11/2024	Victoria Eckersley		\$ 34.85		
319	INV 18112024	18/11/2024	Victoria Eckersley	OTHFUL - OTHER EXPENDITURE - Afternoon Tea Ballroom Fit Event	\$ 34.85		
320	EFT24366	21/11/2024	Elizabeth Webb		\$ 67.00		
321	INV 06112024	06/11/2024	Elizabeth Webb	RAIL HERITAGE - Arrival Post Card Printing	\$ 67.00		
322	EFT24367	21/11/2024	Tunstall Austalia Pty Ltd		\$ 27.45		F
323	INV INV1185195	01/11/2024	Tunstall Austalia Pty Ltd	CHCP - CLIENT PURCHASES - Monitoring Alarm Sim Card Recharge	\$ 27.45		
324	EFT24368	21/11/2024	Print Media Group		\$ 177.32		
325	INV 2015361	31/10/2024	Print Media Group	FIRE PREVENTION/BURNING/CONTROL - DFES Fire Stickers	\$ 177.32		
326	EFT24369	21/11/2024	McLeods Lawyers		\$ 248.16		F
327	INV 141684	29/10/2024	McLeods Lawyers	PWO - CONSULTANTS - Narrogin Repertory Club Easement expenses	\$ 186.12		
328	INV 141681	29/10/2024	McLeods Lawyers	PWO - CONSULTANTS - Narrogin Repertory Club Easement expenses	\$ 62.04		
329	EFT24370	21/11/2024	Tuff Stuff Washroom		\$ 466.73		
330	INV INV-350	30/09/2024	Tuff Stuff Washroom	MEMORIAL PARK TOILETS MAINTENANCE - Maintenance Supplies	\$ 466.73		
331	EFT24371	22/11/2024	Narrogin Packaging		\$ 420.50	L	
332	INV 00090750	29/10/2024	Narrogin Packaging	CARAVAN PARK GENERAL MAINTENANCE/OPERATIONS - Kitchen and Toilet Supplies	\$ 420.50		
333	EFT24372	22/11/2024	Water Corporation		\$ 104.60		
334	INV 9007713418	07/10/2024	Water Corporation	LIBRARY BUILDING OPERATIONS - Water Charges 02/08/24 - 04/10/24	\$ 104.60		
335	EFT24373	22/11/2024	Country Paint Supplies		\$ 116.28	L	

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
336	INV 4899001790	01/11/2024	Country Paint Supplies	WHINBIN ROCK RD CONSTRUCTION - 1 Box (12) Cans White Line Marking Paint	\$ 116.28		
337	EFT24374	22/11/2024	Narrogin Chamber Of Commerce		\$ 3,000.00	L	
338	INV INV-0303	04/11/2024	Narrogin Chamber Of Commerce	RATES - RATES INCENTIVE SCHEME - 60 x Gift Certificate Early Bird Prizes	\$ 3,000.00		
339	EFT24375	22/11/2024	Bob Waddell & Associates Pty Ltd		\$ 19,976.00		
340	INV 4195	14/10/2024	Bob Waddell & Associates Pty Ltd	ADMIN - CONSULTANTS - Annual Financial Report 2023/24	\$ 7,304.00		
341	INV 4207	21/10/2024	Bob Waddell & Associates Pty Ltd	ADMIN - CONSULTANTS - Annual Financial Report 2023/24	\$ 8,096.00		
342	INV 4220	28/10/2024	Bob Waddell & Associates Pty Ltd	ADMIN - CONSULTANTS - Annual Financial Report 2023/24	\$ 220.00		
343	INV 4244	11/11/2024	Bob Waddell & Associates Pty Ltd	ADMIN - CONSULTANTS - September Monthlies & Annual Financial Report 2023/24	\$ 2,200.00		
344	INV 4252	11/11/2024	Bob Waddell & Associates Pty Ltd	ADMIN - CONSULTANTS - Assets & BAS	\$ 2,156.00		
345	EFT24376	22/11/2024	West Australian Newspapers Limited		\$ 1,320.00		
346	INV 1028037520240930	30/09/2024	West Australian Newspapers Limited	MEMBERS - ADVERTISING & PROMOTIONS - Narrogin Narrative September 2024	\$ 660.00		
347	INV 1028037520241031	31/10/2024	West Australian Newspapers Limited	MEMBERS - ADVERTISING & PROMOTIONS - Narrogin Narrative October 2024	\$ 660.00		
348	EFT24377	22/11/2024	Robbie's Gutter Cleaning & Gardening Services		\$ 60.00	L	
349	INV 757644	24/09/2024	Robbie's Gutter Cleaning & Gardening Services	13 HOUGH ST - MAINTENANCE - Gardening Service	\$ 60.00		
350	EFT24378	22/11/2024	Chronicle RIP Pty Ltd		\$ 1,722.20		
351	INV INV-0673	12/11/2024	Chronicle RIP Pty Ltd	CEMETERY SOFTWARE - CHRONICLE - Chronicle Software Licence Renewal 2024/25	\$ 1,722.20		
352	EFT24379	22/11/2024	Kelly Nelissen		\$ 599.25		
353	INV 21112024	21/11/2024	Kelly Nelissen	DCVC - SALES - Goods Sold On Consignment	\$ 599.25		
354	EFT24380	22/11/2024	Helen Elliott		\$ 204.00		
355	INV 21112024	21/11/2024	Helen Elliott	DCVC - SALES - Goods Sold On Consignment	\$ 204.00		
356	EFT24381	22/11/2024	Callum Fisher (Wattle Hill Forge)		\$ 58.65		
357	INV 21112024	21/11/2024	Callum Fisher (Wattle Hill Forge)	DCVC - SALES - Goods Sold On Consignment	\$ 58.65		
358	EFT24382	22/11/2024	Deborah Jane Old		\$ 51.00		
359	INV 21112024	21/11/2024	Deborah Jane Old	DCVC - SALES - Goods Sold On Consignment	\$ 51.00		
360	EFT24383	22/11/2024	Gemma Crafts		\$ 8.00		
361	INV 21112024	21/11/2024	Gemma Crafts	DCVC - SALES - Goods Sold On Consignment	\$ 8.00		
362	EFT24385	22/11/2024	David Evenis		\$ 255.00		
363	INV 21112024	21/11/2024	David Evenis	DCVC - SALES - Goods Sold On Consignment	\$ 255.00		
364	EFT24386	22/11/2024	Town and Country Home Improvements		\$ 4,955.00		
365	INV 56	17/10/2024	Town and Country Home Improvements	CAFE 45 FEDERAL ST BUILDING MAINTENANCE - Demolition and Repair of Broken Tiles	\$ 680.00		
366	INV 54	17/10/2024	Town and Country Home Improvements	CAFE 45 FEDERAL ST BUILDING MAINTENANCE - Demolition of Old Fridge & Renovation	\$ 1,800.00		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
367	INV 55	17/10/2024	Town and Country Home Improvements	CAFE 45 FEDERAL ST BUILDING MAINTENANCE - Renovation Main Entrance & Kitchen	\$ 410.00		
368	INV 57	17/10/2024	Town and Country Home Improvements	CAFE 45 FEDERAL ST BUILDING MAINTENANCE - Renovation	\$ 385.00		
369	INV 60	30/10/2024	Town and Country Home Improvements	CAFE 45 FEDERAL ST BUILDING MAINTENANCE - Repair Damaged Wall	\$ 1,680.00		
370	EFT24387	27/11/2024	Department Of Human Services		\$ 385.37		
371	INV 86	20/11/2024	Department Of Human Services	Payroll Deductions/Contributions	\$ 385.37		
372	EFT24388	27/11/2024	Easifleet		\$ 3,267.56		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
373	INV 20/11/2024	26/11/2024	Easifleet	NOVATED LEASE - Various Employees Pay Period Ended 18/11/2024	\$ 3,267.56		
374	EFT24389	27/11/2024	Australian Services Union Western Australian Branc		\$ 26.50		
375	INV 86	20/11/2024	Australian Services Union Western Australian Branc	Payroll Deductions/Contributions	\$ 26.50		
376	EFT24390	28/11/2024	Synergy		\$ 43,186.57		
377	INV 2086232701	01/11/2024	Synergy	ROADM - STREET LIGHTING MAINTENANCE/OPERATIONS - Electricity Charges 25/09/2024 - 24/10/2024	\$ 12,342.83		
378	INV 2034293183	20/11/2024	Synergy	NRLC - UTILITY - ELECTRICITY - Electricity Charges 25/09/24 - 12/11/24	\$ 30,843.74		
379	EFT24391	28/11/2024	Narrogin Packaging		\$ 1,722.40	L	
380	INV 00090060	03/10/2024	Narrogin Packaging	NRLC - CLEANING & WASTE DISPOSAL - Cleaning Supplies	\$ 104.90		
381	INV 00090606	28/10/2024	Narrogin Packaging	CHSP & CHCP - GENERAL OFFICE EXPENSES - Vinyl Gloves and Bin Liners	\$ 120.65		
382	INV 00090813	01/11/2024	Narrogin Packaging	NRLC - CLEANING & WASTE DISPOSAL - Cleaning Products	\$ 109.20		
383	INV 00090874	04/11/2024	Narrogin Packaging	CARAVAN PARK GENERAL MAINTENANCE/OPERATIONS - Adapter & Coupling	\$ 67.50		
384	INV 00090924	04/11/2024	Narrogin Packaging	GOOD SHED ROOF & WALL RESTORATION - Floor Saw	\$ 40.00		
385	INV 00090886	05/11/2024	Narrogin Packaging	CARAVAN PARK GENERAL MAINTENANCE/OPERATIONS - Socket & Coupling	\$ 11.00		
386	INV 00090916	07/11/2024	Narrogin Packaging	GNAROJIN PARK MAINTENANCE/OPERATIONS - Sprinklers	\$ 1,099.20		
387	INV 00090917	07/11/2024	Narrogin Packaging	MUSEUM BUILDING MAINTENANCE - Sprinklers & Adapters	\$ 33.60		
388	INV 00091101	15/11/2024	Narrogin Packaging	CHCP & CHSP - GENERAL OFFICE EXPENSES - Toilet Rolls & Interleave Towels	\$ 136.35		
389	EFT24392	28/11/2024	Great Southern Fuels		\$ 21,348.94	L	
390	INV 19018557	08/11/2024	Great Southern Fuels	STOCK - PURCHASE OF STOCK MATERIALS - Replacement 2 Stroke Pump Nozzle	\$ 38.94		
391	INV D2198448	20/11/2024	Great Southern Fuels	STOCK - PURCHASE OF STOCK MATERIALS - 13,000L Diesel Delivered	\$ 21,310.00		
392	EFT24394	28/11/2024	Nutrien Ag Solutions		\$ 2,655.68	L	
393	INV 911692006	28/10/2024	Nutrien Ag Solutions	VERGE MAINTENANCE - 30x Bags Simagen & 1x Talstar	\$ 2,655.68		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
394	EFT24395	28/11/2024	Hancocks Home Hardware		\$ 395.29	L	PF
395	INV 492408	08/10/2024	Hancocks Home Hardware	NRLC - CLEANING & WASTE DISPOSAL - Cleaning Supplies	\$ 36.99		
396	INV 496087	08/11/2024	Hancocks Home Hardware	NRLC - GENERAL EXPENSES - Paint Brush Set	\$ 15.85		
397	INV 496527	12/11/2024	Hancocks Home Hardware	CHCP - CLIENT PURCHASES - Master Key Safe	\$ 61.25		
398	INV 496606	13/11/2024	Hancocks Home Hardware	FIRE PREVENTION/BURNING/CONTROL - PPE Fly Nets and Insect Repellant	\$ 52.20		
399	INV 497688	22/11/2024	Hancocks Home Hardware	CHCP - CLIENT PURCHASES - Hills Portable 120 Clothesline	\$ 229.00		
400	EFT24396	28/11/2024	Landgate		\$ 242.16		
401	INV 398164	24/10/2024	Landgate	RATES - VALUATION EXPENSES - Gross Rental Valuation	\$ 100.62		
402	INV 398208	28/10/2024	Landgate	RATES - Valuation Expenses	\$ 141.54		
403	EFT24397	28/11/2024	Parry's Narrogin		\$ 1,549.05	L	
404	INV 94488	28/08/2024	Parry's Narrogin	PWO - WORKS - PROTECTIVE CLOTHING - 2x Work pants & 2x Work Shirt	\$ 182.70		
405	INV 94903	11/09/2024	Parry's Narrogin	PWO - WORKS - PROTECTIVE CLOTHING - Hat	\$ 25.50		
406	INV 94904	11/09/2024	Parry's Narrogin	PWO - WORKS - PROTECTIVE CLOTHING - Bucket Hat	\$ 50.95		
407	INV 95506	01/10/2024	Parry's Narrogin	PWO - EMTRS - ALLOWANCES - Work Jacket	\$ 229.95		
408	INV 96152	21/10/2024	Parry's Narrogin	PWO - WORKS - ALLOWANCES - 3x Work Pants & 3x Work Shirts	\$ 236.45		
409	INV 96216	22/10/2024	Parry's Narrogin	PWO - WORKS - PROTECTIVE CLOTHING - 2x Work Pants, 3x Work Shirts	\$ 170.85		
410	INV 96276	24/10/2024	Parry's Narrogin	PWO - WORKS - PROTECTIVE CLOTHING - 3x Flynets	\$ 30.60		
411	INV 96649	01/11/2024	Parry's Narrogin	PWO - WORKS - PROTECTIVE CLOTHING - 2x Shirts, 2x Pants & Work Boots	\$ 375.65		
412	INV 96729	04/11/2024	Parry's Narrogin	PWO - WORKS - PROTECTIVE CLOTHING - Work Boots & Hat	\$ 246.40		
413	EFT24398	28/11/2024	Narrogin Liquor Barons		\$ 69.99	L	
414	INV 00066523	23/10/2024	Narrogin Liquor Barons	MEMBERS - CIVIC FUNCTIONS, REFRESHMENTS & RECEPTIONS - Council Meeting	\$ 69.99		
415	EFT24399	28/11/2024	Narrogin Betta Home Living		\$ 139.00	L	
416	INV 25710097410	22/11/2024	Narrogin Betta Home Living	CHCP & CHSP - GENERAL EXPENDITURE - Westinghouse 23 Litre Countertop Microwave Oven	\$ 139.00		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
417	EFT24400	28/11/2024	Narrogin Bearing Service		\$ 165.70	L	
418	INV IN222699	05/11/2024	Narrogin Bearing Service	NO2731 FOUR AXLE SIDE TIPPER TRAILER - Supply 8m Air Line Plus Assorted Airline Joiners and Olives	\$ 165.70		
419	EFT24401	28/11/2024	RJ Smith Engineering		\$ 2,713.00	L	
420	INV DI21369	04/11/2024	RJ Smith Engineering	NO2731 FOUR AXLE SIDE TIPPER TRAILER - Rebuild New Trailer Draw Bar, Winder and Pivot Pins	\$ 2,513.00		
421	INV DI21886	20/11/2024	RJ Smith Engineering	ROADM - WORKSHOP/DEPOT EXPENSED EQUIPMENT - 20 Premium Lithium	\$ 200.00		
422	EFT24402	28/11/2024	PFD Food Services Pty Ltd		\$ 711.40		
423	INV LN708568	12/11/2024	PFD Food Services Pty Ltd	NRLC - GENERAL KIOSK SUPPLIES - Kiosk Stock	\$ 419.05		
424	INV LN781651	19/11/2024	PFD Food Services Pty Ltd	NRLC - GENERAL KIOSK SUPPLIES - Kiosk Stock	\$ 292.35		
425	EFT24403	28/11/2024	Octave Holdings Pty Ltd T/as Narrogin Toyota, Mazda & Narrogin Sthil		\$ 1,092.30	L	
426	INV JC24043308	19/07/2024	Octave Holdings Pty Ltd T/as Narrogin Toyota, Mazda & Narrogin Sthil	NGN11555 2022 TOYOTA COROLLA - 30,000km Service	\$ 536.01		
427	INV PI23066052	13/11/2024	Octave Holdings Pty Ltd T/as Narrogin Toyota, Mazda & Narrogin Sthil	WORKS VEHICLES - Service Filters	\$ 556.29		
428	EFT24404	28/11/2024	Country Paint Supplies		\$ 139.82	L	
429	INV 4801020473	17/07/2024	Country Paint Supplies	LYDEKER DEPOT BUILDING MAINTENANCE - 4 Drop Down Sheets	\$ 110.04		
430	INV 4801021954	31/10/2024	Country Paint Supplies	TOUR - VISITORS CENTRE/ RAILWAY MAINTENANCE - 2x Spray Paint for Train Inside	\$ 29.78		
431	EFT24405	28/11/2024	Derbahl Pty Ltd		\$ 4,479.00	L	
432	INV 00002069	08/10/2024	Derbahl Pty Ltd	NRLC - GENERAL AREA MAINTENANCE - Pump Out Grease Trap in John Higgins	\$ 220.00		
433	INV 20112024	20/11/2024	Derbahl Pty Ltd	SUSPENSE ACCOUNT - Refund - Duplicated Payment for INV 78406210 & 78406242	\$ 4,259.00		
434	EFT24406	28/11/2024	T Quip		\$ 55,517.00		
435	INV 133785 #30	30/10/2024	T Quip	REPLACEMENT OF 2022 TORRO 7210 MOWER - Purchase of New Mower	\$ 55,517.00		
436	EFT24407	28/11/2024	New Security Installations Pty Ltd		\$ 1,258.40		
437	INV 3077	21/11/2024	New Security Installations Pty Ltd	CHCP & CHSP - SECURITY SYSTEM - Weekly Alarm Monitoring	\$ 1,258.40		
438	EFT24408	28/11/2024	Narrogin Chamber Of Commerce		\$ 1,000.00	L	
439	INV INV-0320	13/11/2024	Narrogin Chamber Of Commerce	TOUR - PUBLIC RELATIONS & AREA PROMOTION - Purchase of 100 X \$10 Gift Vouchers for Caravan Park	\$ 1,000.00		
440	EFT24409	28/11/2024	Bob Waddell & Associates Pty Ltd		\$ 1,364.00		
441	INV 4268	18/11/2024	Bob Waddell & Associates Pty Ltd	ADMIN - CONSULTANTS - Assistance with Sept and Oct Monthly Financial Statements	\$ 1,364.00		
442	EFT24410	28/11/2024	Western Power		\$ 3,300.00		
443	INV CORPB0748746	16/10/2024	Western Power	TOWN HALL (FEDERAL ST) BUILDING OPERATIONS - Design Fee	\$ 3,300.00		
444	EFT24411	28/11/2024	Ross Storey		\$ 80.75		
445	INV 27112024	27/11/2024	Ross Storey	DCVC - SALES - Dyandra National Park Tour	\$ 80.75		
446	EFT24412	28/11/2024	BKS Electrical Pty Ltd		\$ 385.00	L	
447	INV 4473	03/11/2024	BKS Electrical Pty Ltd	GNARROJIN PARK MAINTENANCE/OPERATIONS - Replace faulty contactor for Retic	\$ 385.00		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
448	EFT24413	28/11/2024	United Security Enforcement Corporation		\$ 316.80		
449	INV 00013349	01/11/2024	United Security Enforcement Corporation	NRLC - SECURITY - Alarm Response - Alarm Response	\$ 158.40		
450	INV 000133359	11/11/2024	United Security Enforcement Corporation	CHCP & CHSP - SECURITY SYSTEM - Alarm Response	\$ 158.40		
451	EFT24414	28/11/2024	Total Quality Clean		\$ 2,079.00	L	
452	INV 4397	10/11/2024	Total Quality Clean	13 HOUGH ST - MAINTENANCE - Vacate Cleaning	\$ 2,079.00		
453	EFT24415	28/11/2024	Metrocount		\$ 297.00		
454	INV INV033206	01/11/2024	Metrocount	ROAD MAINTENANCE GENERAL EXPENSES - 6x Replacement Batteries For Traffic Counters	\$ 297.00		
455	EFT24416	28/11/2024	Jcb Construction Equipment Australia		\$ 632.76		
456	INV J1R158366P	31/10/2024	Jcb Construction Equipment Australia	2019 JCB 5CX BACKHOE LOADER - Supply Service Filters, Lens & Bracket Light Guard	\$ 632.76		
457	EFT24417	28/11/2024	Aquatic Services WA Pty Ltd	NARROGIN REGIONAL LEISURE CENTRE BUILDING MAINTENANCE - Quarterly Service	\$ -	\$ 3,134.84	
458	INV AS#20174790	14/11/2024	Aquatic Services WA Pty Ltd	NARROGIN REGIONAL LEISURE CENTRE BUILDING MAINTENANCE - Quarterly Service	\$ 3,134.84		
459	EFT24418	28/11/2024	Department Of Planning, Lands And Heritage		\$ 3,719.00		
460	INV 22112024	22/11/2024	Department Of Planning, Lands And Heritage	LAND DEVELOPMENT OPPORTUNITY - Purchase of Lot 1665 Northwood Street - 10% Deposit	\$ 3,719.00		
461	EFT24419	28/11/2024	Win Television WA Pty Ltd T/A WIN Television Network		\$ 1,100.00		
462	INV 1930870-2	31/10/2024	Win Television WA Pty Ltd T/A WIN Television Network	Television Commercials October 2024	\$ 1,100.00		
463	EFT24420	28/11/2024	The White Family Trust T/a Narrogin Valley Stockfeed		\$ 280.00	L	
464	INV NVS150379	12/11/2024	The White Family Trust T/a Narrogin Valley Stockfeed	ANIMAL POUND OPERATIONS - Pound Supplies	\$ 190.00		
465	INV NVS151120	21/11/2024	The White Family Trust T/a Narrogin Valley Stockfeed	CARAVAN PARK GENERAL MAINTENANCE/OPERATIONS - 2x Gas Bottle Exchange (BBQ)	\$ 90.00		
466	EFT24421	28/11/2024	New Ground Water Services Pty Ltd		\$ 3,960.00		
467	INV 1205325	30/10/2024	New Ground Water Services Pty Ltd	FILTER & PIPE REPLACEMENT FOR CLAYTON OVAL TREATED WATER RETICULATION - Purchase New Filters	\$ 3,960.00		
468	EFT24422	28/11/2024	Industrial Automation		\$ 4,882.90		
469	INV SINV-15723	14/11/2024	Industrial Automation	CARD OPERATED WATER STANDPIPE SYSTEM AT NARROGIN TOWNSITE - Supply & Install Swipe Card	\$ 4,882.90		
470	EFT24423	28/11/2024	Elgas		\$ 13,129.05		
471	INV 0361074170	01/11/2024	Elgas	NRLC - UTILITY - GAS - Gas Supplied 2,500L	\$ 4,376.35		
472	INV 0361074182	08/11/2024	Elgas	NRLC - UTILITY - GAS - Gas Supplied 5,000L	\$ 8,752.70		
473	EFT24424	28/11/2024	REPCO		\$ 127.60		
474	INV 4850104440	30/10/2024	REPCO	CHSP & CHCP - GENERAL EXPENDITURE - Seatbelt Extender	\$ 127.60		
475	EFT24425	28/11/2024	Narrogin & Districts Plumbing Service		\$ 882.20	L	
476	INV INV-2088	10/11/2024	Narrogin & Districts Plumbing Service	HARRIS ST PUBLIC TOILETS (MUSEUM) MAINTENANCE - Replace Cistern to Female Toilet & Inlet Valve to Urinal	\$ 423.50		
477	INV INV-2089	10/11/2024	Narrogin & Districts Plumbing Service	MACKIE PARK PUBLIC TOILETS AND OFFICE MAINTENANCE - Fix Various Leaks to Mackie Park Building	\$ 297.00		
478	INV INV-2095	10/11/2024	Narrogin & Districts Plumbing Service	CHCP - GENERAL EXPENDITURE - Fix toilet In Jessie House	\$ 161.70		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
479	EFT24426	28/11/2024	Cuballing Building Company		\$ 480.46		
480	INV 20241128	28/11/2024	Cuballing Building Company	SUSPENSE ACCOUNT - Refund of Duplicated Payment for Building Application NGN2425013	\$ 480.46		
481	EFT24427	28/11/2024	Kaata-Koorliny Employment & Enterprise Development Aboriginal Corp (KEEDAC)		\$ 1,700.00	L	
482	INV 00004251	14/11/2024	Kaata-Koorliny Employment & Enterprise Development Aboriginal Corp (KEEDAC)	OTHFUL - INDIGENOUS CULTURAL EVENTS - NAIDOC Event 2024 Didgeeridoo Player & Corrooree Dancers	\$ 1,700.00		
483	EFT24428	28/11/2024	Lite n' Easy Pty Ltd		\$ 589.27		
484	INV 7741107	19/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 103.70		
485	INV 7757470	19/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 87.32		
486	INV 7762059	19/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 137.65		
487	INV 7762348	19/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 185.18		
488	INV 7763144	19/11/2024	Lite n' Easy Pty Ltd	CHCP - CLIENT PURCHASES - Lite n Easy Meals	\$ 75.42		
489	EFT24429	28/11/2024	Lucille Munnik		\$ 370.22		
490	INV 27112024	27/11/2024	Lucille Munnik	MEMBERS - CIVIC FUNCTIONS, REFRESHMENTS & RECEPTIONS - Chistmas Party Decorations	\$ 370.22		
491	EFT24430	28/11/2024	The Royal Life Saving Society Australia		\$ 330.00		
492	INV AX-8025	16/10/2024	The Royal Life Saving Society Australia	NRLC - TRAINING & DEVELOPMENT - 2 Day Lifeguard Course	\$ 330.00		
493	EFT24431	28/11/2024	Forms Express Pty Ltd		\$ 1,332.12		
494	INV 251960	08/11/2024	Forms Express Pty Ltd	RATES - PRINTING AND STATIONERY - 2nd Installment Notice Print 24/25	\$ 722.58		
495	INV 251991	11/11/2024	Forms Express Pty Ltd	RATES - PRINTING AND STATIONERY - Final Notice Print 24/25	\$ 609.54		
496	EFT24432	28/11/2024	Farmarama Pty Ltd		\$ 4,048.00		
497	INV 00037025	11/11/2024	Farmarama Pty Ltd	VARIOUS DEPARTMENTS - Custom Mix Bags	\$ 4,048.00		
498	EFT24433	28/11/2024	Keeling Electrical Group Pty Ltd		\$ 991.79	L	
499	INV 1668	30/10/2024	Keeling Electrical Group Pty Ltd	LYDEKER DEPOT BUILDING MAINTENANCE - Replace Emergency Lighting	\$ 991.79		
500	EFT24434	28/11/2024	Tourism Council Western Australia		\$ 1,650.00		
501	INV R-02025-114	08/11/2024	Tourism Council Western Australia	TOUR - SUBSCRIPTIONS & MEMBERSHIPS - Membership Renewal - Visitor Centre 2025	\$ 1,650.00		
502	EFT24435	28/11/2024	Goodyear Auto Care Narrogin		\$ 315.00	L	
503	INV 103968	07/11/2024	Goodyear Auto Care Narrogin	NO2706 FOUR AXLE SIDE TIPPER TRAILER - Fitting of Tyres & Disposal	\$ 150.00		
504	INV 104013	13/11/2024	Goodyear Auto Care Narrogin	VARIOUS VEHICLES - Repair, Fitting and Disposal of Two Tyres	\$ 165.00		
505	EFT24436	28/11/2024	Narrogin Fruit Trading Pty Ltd		\$ 73.90	L	
506	INV 000F2024112561	25/11/2024	Narrogin Fruit Trading Pty Ltd	ADMIN - GENERAL OFFICE EXPENSES - Weekly Office Order	\$ 73.90		
507	EFT24437	28/11/2024	Prime Television (Southern) Pty Limited		\$ 1,050.50		
508	INV 520171	31/10/2024	Prime Television (Southern) Pty Limited	TOUR - PUBLIC RELATIONS & AREA PROMOTION - Promotional Ads - October 2024	\$ 1,050.50		
509	EFT24438	28/11/2024	Regina Razumovskaya		\$ 115.50		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
510	INV 05112024	05/11/2024	Regina Razumovskaya	ADMIN - TRAVEL & ACCOMMODATION - Meals - Trip to Pinjarra	\$ 115.50		
511	EFT24439	28/11/2024	Team Global Express Pty Ltd		\$ 52.60		
512	INV 0648-T740710	10/11/2024	Team Global Express Pty Ltd	ROAD MAINTENANCE GENERAL EXPENSES - Postage & Freight	\$ 52.60		
513	EFT24440	28/11/2024	JH Computer Services		\$ 5,891.60		
514	INV 004118-D01	14/10/2024	JH Computer Services	ADMIN - INFORMATION SYSTEMS - Various Laptops & Computer Peripherals	\$ 5,891.60		
515	EFT24441	28/11/2024	Harcher Distributors (Wa Distributors P/L)		\$ 1,131.95		
516	INV 1016376	05/11/2024	Harcher Distributors (Wa Distributors P/L)	NRLC - GENERAL KIOSK SUPPLIES - Kiosk Stock	\$ 241.65		
517	INV 1018806	12/11/2024	Harcher Distributors (Wa Distributors P/L)	NRLC - GENERAL KIOSK SUPPLIES - Kiosk & Cleaning Supplies	\$ 594.65		
518	INV 1021148	19/11/2024	Harcher Distributors (Wa Distributors P/L)	NRLC - CLEANING & WASTE DISPOSAL - Cleaning & Kiosk Supplies	\$ 295.65		
519	EFT24442	28/11/2024	Narrogin Community Support Association Inc		\$ 2,239.45	L	
520	INV 22112024	22/11/2024	Narrogin Community Support Association Inc	SUSPENSE ACCOUNT - Duplicate Payments for INV 78406550 & 78406553	\$ 2,239.45		
521	EFT24443	28/11/2024	Allwest Plant Hire Australia Pty Ltd		\$ 3,168.00		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
522	INV 39011	30/10/2024	Allwest Plant Hire Australia Pty Ltd	WHINBIN ROCK RD CONSTRUCTION - 40 Day Dry Hire 15,000L 6 Wheel Water Cart	\$ 3,168.00		
523	EFT24444	28/11/2024	Officeworks Ltd		\$ 505.58		
524	INV 617389217	05/11/2024	Officeworks Ltd	NRLC - EQUIPMENT HIRE & PURCHASE - Kiosk, Cleaning & Stationery Supplies	\$ 505.58		
525	EFT24445	28/11/2024	Custom Cutters (DCN Solutions)		\$ 344.25		
526	INV 27112024	27/11/2024	Custom Cutters (DCN Solutions)	DCVC - SALES - Goods Sold on Consignment	\$ 344.25		
527	EFT24446	28/11/2024	York Gum Services		\$ 132.60		
528	INV 21112024	21/11/2024	York Gum Services	DCVC - SALES - Goods Sold on Consignment	\$ 132.60		
529	EFT24447	28/11/2024	YMCA Services Pty Ltd		\$ 213.13		
530	INV 50040396	07/11/2024	YMCA Services Pty Ltd	NRLC - GENERAL KIOSK SUPPLIES - Goggles	\$ 213.13		
531	EFT24448	28/11/2024	Waterlogic Australia Pty Ltd		\$ 128.02		
532	INV 4488269	04/10/2024	Waterlogic Australia Pty Ltd	NRLC - EQUIPMENT HIRE & PURCHASE - Water Cooler Rental - October 2024	\$ 64.01		
533	INV 4536164	05/11/2024	Waterlogic Australia Pty Ltd	NRLC - EQUIPMENT HIRE & PURCHASE - Water Cooler Rental - November 2024	\$ 64.01		
534	EFT24449	28/11/2024	Corasaniti Constructions		\$ 9,163.00	L	
535	INV INV-0155	19/11/2024	Corasaniti Constructions	CHCP - CLIENT PURCHASES - Removing Cracked Path from Front Door to Back Clothes Line - additional work	\$ 1,188.00		
536	INV INV-0154	19/11/2024	Corasaniti Constructions	CHCP - CLIENT PURCHASES - Removing Cracked Path from Front Door to Back Clothes Line	\$ 7,975.00		
537	EFT24450	28/11/2024	Jerome Jerome PTY LTD		\$ 30,473.23		
538	INV INV-0022	22/11/2024	Jerome Jerome PTY LTD	PUBLIC ART STRATEGY - IMPLEMENTATION - NRLC Mega Mural Artwork Project	\$ 30,473.23		
539	EFT24451	28/11/2024	Djinda Kaal Dreaming		\$ 399.50		
540	INV 27112024	27/11/2024	Djinda Kaal Dreaming	DCVC - SALES - Goods Sold on Consignment	\$ 399.50		
541	EFT24452	28/11/2024	Ballard Seeds		\$ 6,293.69	L	
542	INV INV-10663	31/10/2024	Ballard Seeds	ESL - BFB PLANT AND EQUIPMENT MAINTENANCE - Replaced Damaged Roller Door to the Fire Shed	\$ 6,293.69		
543	EFT24453	28/11/2024	Divine You Inc		\$ 500.00	L	
544	INV 51	22/11/2024	Divine You Inc	OTHCUL - DONATIONS/SPONSORSHIPS - Private Hire for Pirate Ship	\$ 500.00		
545	EFT24454	28/11/2024	Tabitha Star Yuen		\$ 144.00		
546	INV 12112024	12/11/2024	Tabitha Star Yuen	TOWN HALL (FEDERAL ST) BUILDING MAINTENANCE - Stage Light Adaptors	\$ 144.00		
547	EFT24455	28/11/2024	Synergy		\$ 131.08		
548	INV 2062234421	22/10/2024	Synergy	FAIRWAY DEPOT BUILDING OPERATIONS - Electricity Charges 22/10/8/24 - 18/10/24	\$ 131.08		
549	EFT24456	28/11/2024	Water Corporation		\$ 10,181.84		
550	INV 9007714242	07/10/2024	Water Corporation	CEMETERY MAINTENANCE/OPERATIONS - Water Charges 02/08/2024 - 04/10/2024	\$ 41.15		
551	INV 9007713952	07/10/2024	Water Corporation		\$ 418.26		
552	INV 9007721610	08/10/2024	Water Corporation	JOHN HIGGINS COMMUNITY COMPLEX BUILDING OPERATIONS - Water Charges 06/08/2024 - 07/10/2024	\$ 9,722.43		

	Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
553	EFT24457	29/11/2024	Narrogin Gliding Club Inc			\$ 873.40	L	
554	INV 28112024	28/11/2024	Narrogin Gliding Club Inc	SUSPENSE ACCOUNT - Duplicated BPAY Payment 12/09/2024	\$ 873.40			
555	EFT24458	29/11/2024	Narrogin Smash Repairs			\$ 85.00	L	
556	INV 29112024	29/11/2024	Narrogin Smash Repairs	SUSPENSE ACCOUNT - Duplicated Payment Allocation 22/07/24	\$ 85.00			
557	EFT24459	29/11/2024	Centrepoint Church Inc			\$ 160.00		
558	INV 29112024	29/11/2024	Centrepoint Church Inc	SUSPENSE ACCOUNT - Refund for the Hire of Jessie House 22/10/24	\$ 160.00			

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
				EFT Total	678,305.39		

	Direct Debits	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
559	DD10049.2	24/11/2024	Bladon WA			\$ 1,116.39		
560	INV BWAIS7297	24/11/2023	Bladon WA	ADMIN - PRINTING & STATIONERY - Printining & Production of 200 Shire Mouse Mats	\$ 1,116.39			
561	DD10700.1	01/11/2024	National Australia Bank Ltd			\$ 4,275.45		
562	INV 009571025	01/11/2024	National Australia Bank Ltd	INVEST - BANK FEES AND CHARGES - Nab Merchant Fees, NRLC October 2024	\$ 234.70			
563	INV 002704482	01/11/2024	National Australia Bank Ltd	INVEST - BANK FEES AND CHARGES - Nab Merchant Fees, Shire of Narrogin October 2024	\$ 3,795.40			
564	INV 005211998	01/11/2024	National Australia Bank Ltd	INVEST - BANK FEES AND CHARGES - Nab Merchant Fees, Narrogin Caravan Park October 2024	\$ 245.35			
565	DD10728.1	06/11/2024	Australian Taxation Office			\$ 44,166.00		
566	INV PAYGPPE21/10/2024	06/11/2024	Australian Taxation Office	PAYG TAX - PAYG Tax Withholding PPE 21/10/2024	\$ 44,166.00			
567	DD10731.1	18/11/2024	Australian Taxation Office			\$ 44,507.00		
568	INV PAYGPPE04/11/2024	18/11/2024	Australian Taxation Office	PAYG TAX GEN - PAYG Tax Withholding PPE 04/11/2024	\$ 44,507.00			
569	DD10737.1	11/11/2024	Beam			\$ 58,515.58		
570	INV SUPER21102024	11/11/2024	Beam	PAYROLL CREDITORS - Superannuation Contribution PPE 21/10/2024	\$ 28,354.14			
571	INV SUPER07102024	11/11/2024	Beam	PAYROLL CREDITORS - Superannuation Contribution PPE 7/10/2024	\$ 30,161.44			
572	DD10742.1	27/11/2024	Telstra			\$ 1,487.38		
573	INV K033603751-9	12/11/2024	Telstra	VARIOUS DEPARTMENTS - Telephone Charges November 2024	\$ 1,487.38			
574	DD10762.1	01/11/2024	Elders Real Estate Pty Ltd			\$ 1,386.67	L	
575	INV EMTRSRENT011124	01/11/2024	Elders Real Estate Pty Ltd	EMDRS STAFF HOUSING RENTAL PROPERTY EXPENSES - Rent 01/11/24	\$ 1,386.67			
576	DD10763.1	22/11/2024	Sandwai Pty Ltd			\$ 771.10		
577	INV INV-4459	01/11/2024	Sandwai Pty Ltd	CHCP & CHSP - INFORMATION SYSTEMS - Monthly Charges November 2024	\$ 771.10			
578	DD10764.1	01/11/2024	Les Mills Asia Pacific			\$ 912.26		
579	INV LMB1267738	01/11/2024	Les Mills Asia Pacific	NRLC - LICENCES & SUBSCRIPTIONS - Group Fitness Licence November 2024	\$ 912.26			
580	DD10765.1	01/11/2024	CRISP Wireless			\$ 1,317.80	L	
581	INV 202401007890	01/11/2024	CRISP Wireless	ADMIN & NRLC - INFORMATION SYSTEMS - Monthly Charges November 2024	\$ 1,317.80			
582	DD10766.1	21/11/2024	Zefari Pty Ltd			\$ 380.00	L	
583	INV EMTRSRENT211124	21/11/2024	Zefari Pty Ltd	EMTRS STAFF HOUSING RENTAL PROPERTY EXPENSES - Rent Week Ending 21/11/24	\$ 380.00			
584	DD10767.1	14/11/2024	Zefari Pty Ltd			\$ 380.00	L	
585	INV EMTRSRENT141124	14/11/2024	Zefari Pty Ltd	EMTRS STAFF HOUSING RENTAL PROPERTY EXPENSES - Rent Week Ending	\$ 380.00			

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
586	DD10768.1	07/11/2024	Zefari Pty Ltd		\$ 380.00	L	
587	INV EMTRSRENT071124	07/11/2024	Zefari Pty Ltd	EMTRS STAFF HOUSING RENTAL PROPERTY EXPENSES - Rent Week Ending 07/11/24	\$ 380.00		
588	DD10775.1	21/11/2024	Callum Fisher (Wattle Hill Forge)		-\$ 58.65		
589	INV 21112024	21/11/2024	Callum Fisher (Wattle Hill Forge)	DCVC - SALES - Goods Sold on Consignment - Incorrect Bank Details	-\$ 58.65		
590	DD10779.1	27/11/2024	Australian Taxation Office		\$ 47,868.00		
591	INV PAYGPPE18/11/2024	27/11/2024	Australian Taxation Office	PAYG TAX GEN - PAYG Tax Withholding PPE 18/11/2024	\$ 47,868.00		
592	DD10786.2	12/11/2024	Department of Transport		\$ 13,125.10		
593	INV 20241112	12/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 12/11/2024	\$ 13,125.10		
594	DD10786.3	13/11/2024	Department of Transport		\$ 16,831.45		
595	INV 20241113	13/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 13/11/2024	\$ 16,831.45		
596	DD10786.4	14/11/2024	Department of Transport		\$ 17,744.05		
597	INV 20241114	14/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 14/11/2024	\$ 17,744.05		
598	DD10786.5	15/11/2024	Department of Transport		\$ 11,645.90		
599	INV 20241115	15/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 15/11/2024	\$ 11,645.90		
600	DD10786.6	18/11/2024	Department of Transport		\$ 16,674.50		
601	INV 20241118	18/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 18/11/2024	\$ 16,674.50		
602	DD10786.7	19/11/2024	Department of Transport		\$ 1,637.90		
603	INV 20241119	19/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 19/11/2024	\$ 1,637.90		
604	DD10786.8	20/11/2024	Department of Transport		\$ 23,589.75		
605	INV 20241120	20/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 20/11/2024	\$ 23,589.75		
606	DD10786.9	21/11/2024	Department of Transport		\$ 24,034.10		
607	INV 20241121	21/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 21/11/2024	\$ 24,034.10		
608	DD10788.1	26/11/2024	Xero		\$ 70.00		
609	INV INV-39551734	26/11/2024	Xero	CHCP & CHSP - INFORMATION SYSTEMS - Xero Monthly Subscription 26/11/24 - 25/12/24	\$ 70.00		
610	DD10803.1	20/11/2024	Beam		\$ 30,395.58		
611	INV SUPER04112024	20/11/2024	Beam	PAYROLL CREDITORS - Superannuation Contribution - PPE 04/11/2024	\$ 30,395.58		
612	DD10826.1	28/11/2024	Zefari Pty Ltd		\$ 380.00	L	
613	INV EMTRSRENT281124	28/11/2024	Zefari Pty Ltd	EMTRS STAFF HOUSING RENTAL PROPERTY EXPENSES - Rent Week Ending 28/11/24	\$ 380.00		
614	DD10830.1	28/11/2024	WA Treasury Corporation		\$ 19,424.67		
615	INV 129	28/11/2024	WA Treasury Corporation	Loan No. 129 Interest payment - Accommodation Units NCP	\$ 19,424.67		
616	DD10832.1	28/11/2024	Beam		\$ 30,484.86		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
617	INV SUPERPPE18112024	28/11/2024	Beam	PAYROLL CREDITORS - Superannuation Contribution - PPE 18/11/2024	\$ 30,484.86		
618	DD10838.1	29/11/2024	National Australia Bank Ltd		\$ 111.58		
619	INV 20241129	29/11/2024	National Australia Bank Ltd	BPAY BILLER NATIONAL FEE CHARGE NOVEMBER 2024	\$ 111.58		
620	DD10840.1	27/11/2024	Department of Transport		\$ 6,496.95		
621	INV 20241127	27/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 27/11/2024	\$ 6,496.95		
622	DD10786.10	22/11/2024	Department of Transport		\$ 5,689.65		
623	INV 20241122	22/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 22/11/2024	\$ 5,689.65		
624	DD10786.11	25/11/2024	Department of Transport		\$ 19,719.65		
625	INV 20241125	25/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 25/11/2024	\$ 19,719.65		
626	DD10786.13	26/11/2024	Department of Transport		\$ 14,100.85		
627	INV 20241126	26/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 26/11/2024	\$ 14,100.85		
628	DD10786.14	01/11/2024	Department of Transport		\$ 3,642.45		
629	INV 20241101	01/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 01/11/2024	\$ 3,642.45		
630	DD10786.15	04/11/2024	Department of Transport		\$ 17,810.95		
631	INV 20241104	04/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 04/11/2024	\$ 17,810.95		
632	DD10786.16	05/11/2024	Department of Transport		\$ 19,052.60		
633	INV 20241105	05/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 05/11/2024	\$ 19,052.60		
634	DD10786.17	06/11/2024	Department of Transport		\$ 5,434.60		
635	INV 20241106	06/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 06/11/2024	\$ 5,434.60		
636	DD10786.18	07/11/2024	Department of Transport		\$ 3,059.85		
637	INV 20241107	07/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 07/11/2024	\$ 3,059.85		
638	DD10786.19	08/11/2024	Department of Transport		\$ 22,880.05		
639	INV 20241108	08/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 08/11/2024	\$ 22,880.05		
640	DD10786.20	11/11/2024	Department of Transport		\$ 17,720.30		
641	INV 20241111	11/11/2024	Department of Transport	DEPARTMENT OF TRANSPORT 11/11/2024	\$ 17,720.30		
				Direct Debit Total	\$ 549,162.32		

Fuel Card	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
642	EFT24256	08/11/2024	Great Southern Fuels		\$ 5,408.58	L	
643	INV OCTOBER2024	31/10/2024	Great Southern Fuels	002NGN 2022 MITSUBISHI ECLIPSE HYBRID - Fuel Charges 01/10/24 - 31/10/24	\$ 345.12		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
644	INV OCTOBER2024	31/10/2024	Great Southern Fuels	009NGN TOYOTA COROLLA HATCH 2020 - Fuel Charges 01/10/24 - 31/10/24	\$ 188.62		
645	INV OCTOBER2024	31/10/2024	Great Southern Fuels	MITSUBISHI ECLIPSE CROSS PHEV 2024 032NGN - Fuel Charges 01/10/24 - 31/10/24	\$ 344.49		
646	INV OCTOBER2024	31/10/2024	Great Southern Fuels	ONGN 2021 ISUZU MUX EMCCS VEHICLE - Fuel Charges 01/10/24 - 31/10/24	\$ 104.04		
647	INV OCTOBER2024	31/10/2024	Great Southern Fuels	2021 ISUZU Outlander EXCCED 2.4L - Fuel Charges 01/10/24 - 31/10/24	\$ 358.60		
648	INV OCTOBER2024	31/10/2024	Great Southern Fuels	2019 TOYOTA PRADO DSL WAGON GXL - Fuel Charges 01/10/24 - 31/10/24	\$ 382.18		
649	INV OCTOBER2024	31/10/2024	Great Southern Fuels	1NO 2022 TOYOTA HILUX 4X4 2.4L DSL DUAL CAB - Fuel Charges 01/10/24 - 31/10/24	\$ 125.82		
650	INV OCTOBER2024	31/10/2024	Great Southern Fuels	990NGN 2015 MITSUBISHI FUSO ROSA - Fuel Charges 01/10/24 - 31/10/24	\$ 99.51		
651	INV OCTOBER2024	31/10/2024	Great Southern Fuels	NGN0 MG HS EXCITE WAGON - Fuel Charges 01/10/24 - 31/10/24	\$ 592.83		
652	INV OCTOBER2024	31/10/2024	Great Southern Fuels	NGN00 2021 TOYOTA KLUGER GX AWD PET WAGON - Fuel Charges 01/10/24 - 31/10/24	\$ 650.03		
653	INV OCTOBER2024	31/10/2024	Great Southern Fuels	NGN10179 2018 TOYOTA HIACE - Fuel Charges 01/10/24 - 31/10/24	\$ 70.87		
654	INV OCTOBER2024	31/10/2024	Great Southern Fuels	NGN11555 2022 TOYOTA COROLLA - Fuel Charges 01/10/24 - 31/10/24	\$ 58.29		
655	INV OCTOBER2024	31/10/2024	Great Southern Fuels	2024 MAZDA BT-50 E 6 AUTO 3.0L - Fuel Charges 01/10/24 - 31/10/24	\$ 231.29		
656	INV OCTOBER2024	31/10/2024	Great Southern Fuels	NGN219 2022 NISSAN X-TRAIL - Fuel Charges 01/10/24 - 31/10/24	\$ 639.08		
657	INV OCTOBER2024	31/10/2024	Great Southern Fuels	NGN417 2023 NEW ISUZU DMAX SPACE CAB RANGER - Fuel Charges 01/10/24 - 31/10/24	\$ 292.65		
658	INV OCTOBER2024	31/10/2024	Great Southern Fuels	2019 TOYOTA COROLLA CROSS 2WD 2.0L NGN839 - Fuel Charges 01/10/24 - 31/10/24	\$ 89.82		
659	INV OCTOBER2024	31/10/2024	Great Southern Fuels	NGN847 2023 MAZDA CX-5 6 AUTO G25 TOURING PETROL - Fuel Charges 01/10/24 - 31/10/24	\$ 69.39		
660	INV OCTOBER2024	31/10/2024	Great Southern Fuels	SMALL PLANT - HOMECARE - Fuel Charges 01/10/24 - 31/10/24	\$ 37.73		
661	INV OCTOBER2024	31/10/2024	Great Southern Fuels	NO01 TOYOTA HILUX 4X4 2.8L DSL D/C - Fuel Charges 01/10/24 - 31/10/24	\$ 160.33		
662	INV OCTOBER2024	31/10/2024	Great Southern Fuels	2023 TOYOTA HILUX DUAL CAB - SENIOR RANGER - Fuel Charges 01/10/24 - 31/10/24	\$ 308.54		
663	INV OCTOBER2024	31/10/2024	Great Southern Fuels	NO209 ISUZU FTS139/260 FIRE UNIT - Fuel Charges 01/10/24 - 31/10/24	\$ 149.47		
664	INV OCTOBER2024	31/10/2024	Great Southern Fuels	NGN182 TOYOTA HILUX 4X2 WORKMATE UTILITY - Fuel Charges 01/10/24 - 31/10/24	\$ 109.88		
				Fuel Card Total	\$ 5,408.58		

Coles Card	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
665	EFT24384	22/11/2024	WEX Australia Pty Ltd		\$ 731.95		
666	INV 212	31/10/2024	WEX Australia Pty Ltd	MEMBERS - CIVIC FUNCTIONS, REFRESHMENTS & RECEPTIONS - Coles Account October 2024	\$ 24.00		
667	INV 212	31/10/2024	WEX Australia Pty Ltd	MEMBERS - CIVIC FUNCTIONS, REFRESHMENTS & RECEPTIONS - Coles Account October 2024	\$ 203.59		
668	INV 212	31/10/2024	WEX Australia Pty Ltd	MEMBERS - CIVIC FUNCTIONS, REFRESHMENTS & RECEPTIONS - Coles Account October 2024	\$ 43.35		
669	INV 212	31/10/2024	WEX Australia Pty Ltd	PWO - GENERAL OFFICE EXPENSES - Coles Account October 2024	\$ 48.05		
670	INV 212	31/10/2024	WEX Australia Pty Ltd	CHSP SOCIAL SUPPORT GROUP OTHER EXPENSES - Coles Account October 2024	\$ 312.56		

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
671	INV 212	31/10/2024	WEX Australia Pty Ltd	LIB - EVENT CATERING - Coles Account October 2024	\$ 24.90		
672	INV 212	31/10/2024	WEX Australia Pty Ltd	OTHCUL - AUSTRALIA DAY - Coles Account October 2024	\$ 75.50		
				Coles Card Total	\$ 731.95		

Credit Card	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
673	DD10752.1	22/11/2024	General Credit Card Purchases		\$ 28.99		PF
674	INV DSJUL2024-2	01/07/2024	General Credit Card Purchases	ADMIN - SUBSCRIPTIONS AND MEMBERSHIPS - Adobe Monthly Subscription July 2024	\$ 28.99		
675	DD10760.1	08/10/2024	General Credit Card Purchases		\$ 535.60		PF
676	INV PROCT2024-1	08/10/2024	General Credit Card Purchases	CHCP CBDC OTHER EXPENSES - Jessie House Meals	\$ 535.60		
677	DD10760.2	22/10/2024	General Credit Card Purchases		\$ 337.20		PF
678	INV PROCT2024-2	22/10/2024	General Credit Card Purchases	CHCP CBDC OTHER EXPENSES - Meals for Social Support Groups	\$ 337.20		
679	DD10761.1	04/10/2024	General Credit Card Purchases		\$ 1,895.00		PF
680	INV MFOCT2024-1	04/10/2024	General Credit Card Purchases	ESL - BFB GENERAL EXPENSES - HR Licence for Volunteer	\$ 1,895.00		
681	DD10761.2	11/10/2024	General Credit Card Purchases		\$ 89.99		PF
682	INV MFOCT2024-2	11/10/2024	General Credit Card Purchases	LIB - SUBSCRIPTIONS & MEMBERSHIPS - Quarterly Essay Annual Subscription	\$ 89.99		
683	DD10761.3	16/10/2024	General Credit Card Purchases		\$ 151.80		PF
684	INV MFOCT2024-3	16/10/2024	General Credit Card Purchases	ADMIN - INFORMATION SYSTEMS - Greeting Messages October 2024	\$ 151.80		
				Credit Card Total	\$ 3,009.59		

Payroll	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
685	PAYROLL		PAYROLL		\$ 370,846.55		
686	Pay 31		PAYROLL	Pay 27 - 9/09/2024	\$ 181,945.66		
687	Pay 32		PAYROLL	Pay 28 - 23/9/2024	\$ 188,692.84		
688	Pay 33		PAYROLL	AD HOC PPE	208.05		
				Payroll Total	\$ 370,638.50		

ABBREVIATIONS		Cheque Total (Less TD)	\$ 532.00	0.043%
PF	Partially Funded	EFT Total*	\$ 678,305.39	54.828%

Cheque Payments	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
		I Insurance		Direct Debit Total \$ 549,162.32		44.389%	
		F Funded		Credit Card Total \$ 3,009.59		0.243%	
		L Local Supplier		Trust Total \$ -			
		R Recoverable		Coles Card Total \$ 731.95		0.059%	
		PR Partially Recoverable		Fuel Cards Total \$ 5,408.58		0.437%	
		G Grant		Subtotal \$ <u>1,237,149.83</u>		100.00%	
				Term Deposits (TD) \$ -			
				Payroll Total* \$ 370,846.55		29.976%	
				Subtotal \$ <u>370,846.55</u>			
				Synergy List of Accounts - Municipal Bank Account \$ 1,237,149.83		100.00%	
				Synergy List of Accounts -Trust Bank Account \$ -			
				Payroll \$ 370,846.55			
				Variance \$ <u>-</u>			
				Local Suppliers \$ 211,670.42		17.11%	
				Employees \$ 370,846.55		29.98%	
				Combined Total \$ <u>582,516.97</u>		47.09%	
		* Please note Payroll totals					

	Nett Paid
	\$ 181,945.66
	\$ 188,692.84
	\$ 208.05
	\$ <u>370,846.55</u>

Explained Variances

10.3.2 MONTHLY FINANCIAL REPORTS – NOVEMBER 2024

File Reference	12.8.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	3 December 2024
Author	Therese Walker - Manager Corporate Services
Authorising Officer	Ian Graham – Executive Manager Corporate & Community Services
Attachments	<ol style="list-style-type: none">1. Monthly Financial Report for November 20242. Strategic Budget Projects Register (CAPEX)

Summary

In accordance with the Local Government Financial Management Regulations (1996), Regulation 34, the Shire is to prepare a monthly Statement of Financial Activity for presentation to the Council.

Background

Nil

Consultation

Consultation has been undertaken with the Chief Executive Officer and Financial Services Coordinator.

Elected Members are encouraged to direct any queries regarding specific items within the Monthly Financial Report and/or the Strategic Budget Projects Register to the Executive Manager Corporate & Community Services via email prior to the meeting. This approach allows sufficient time for thorough research and ensures that comprehensive responses can be provided to all Elected Members ahead of the meeting, facilitating informed discussion and decision-making.

Statutory Environment

Local Government (Financial Management) Regulations 1996, Regulation 34 applies.

Policy Implications

The Council's Policy Manual contains no policies that relate and nor are there any proposed.

Sustainability & Climate Change Implications

Environmental – There are no known environmental implications.

Economic – There are no known economic implications.

Social – There are no known social implications.

Financial Implications

All expenditure has been approved via adoption of the 2024/25 Annual Budget or resulting from a Council resolution.

Council is requested to review the November 2024 Monthly Financial Reports.

Strategic Implications

Shire of Narrogin Strategic Community Plan 2017-2027:	
Objective:	4. Civic Leadership Objective (Continually enhance the Shire's organisational capacity to service the needs of a growing community)
Outcome:	4.1 An efficient and effective organisation

Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to monitor the Shire's ongoing financial performance would increase the risk of a negative impact on the Shire's Financial position. As the monthly report is a legislative requirement, non-compliance may result in a qualified audit.	Rare (1)	Moderate (3)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation

Risk Matrix

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; work health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of three (3) has been determined for this item. Any items with a risk rating of 10 or greater (considered to be high or extreme risk) will

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
FOR THE PERIOD ENDED 30 NOVEMBER 2024



LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

BY NATURE

	Ref Note	Adopted Annual Budget \$	Amended Annual Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var.
OPERATING ACTIVITIES								
Revenue from operating activities								
Rate Revenue		6,058,549	6,058,549	6,056,929	6,047,751	(9,178)	(0%)	
Grants, Subsidies and Contributions	9	1,977,666	1,963,956	963,715	1,127,685	163,970	15%	▲
Profit on Asset Disposal	12	48,262	48,262	30,738	25,432	(5,306)	(21%)	
Fees and Charges		3,019,686	3,019,686	1,729,217	1,742,496	13,279	1%	
Service Charges		0	0	0	0	0		
Interest Earnings		524,000	524,000	141,575	122,699	(18,876)	(15%)	▼
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	0	0		
Other Revenue		324,984	324,984	103,373	86,310	(17,063)	(20%)	▼
		11,953,147	11,939,437	9,025,547	9,152,373	126,826	1%	
Expenditure from operating activities								
Employee Costs		(7,378,981)	(7,386,981)	(3,080,710)	(2,580,597)	500,113	19%	▲
Materials and Contracts		(3,843,571)	(3,828,571)	(1,568,795)	(1,285,360)	283,435	22%	▲
Utilities Charges		(1,048,742)	(1,048,742)	(511,654)	(389,313)	122,341	31%	▲
Depreciation (Non-Current Assets)		(3,358,620)	(3,358,620)	(1,399,360)	(1,914,241)	(514,881)	(27%)	▼
Finance Costs		(73,468)	(73,468)	(29,375)	(1,105)	28,270	2557%	▲
Insurance Expenses		(367,990)	(367,990)	(348,421)	(381,271)	(32,850)	(9%)	
Loss on Asset Disposal	12	(31,343)	(31,343)	(13,055)	(19,115)	(6,060)	(32%)	
Other Expenditure		(361,761)	(376,761)	(203,059)	(81,055)	122,004	151%	▲
		(16,464,476)	(16,472,476)	(7,154,429)	(6,652,057)	502,372		
Operating activities excluded from budget								
Add Back Depreciation		3,358,620	3,358,620	1,399,360	1,914,241	514,881	27%	▲
Adjust (Profit)/Loss on Asset Disposal	11	(16,919)	(16,919)	(17,683)	(6,317)	11,366	(180%)	
Movement in Leave Reserve (Added Back)		21,696	21,696	0	0	0		
Adjust Employee Benefits Provision (Non-Current)		0	0	0	0	0		
Adjust Deferred Pensioner Rates/ESL (Non-Current)		0	0	0	0	0		
Adjust Receivables Employee Related Provision (Non-Current)		0	0	0	0	0		
Adjust Sundry Debtors (Non-Current)		0	0	0	0	0		
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	0	0		
Adjust Rounding		1	1	0	0	0		
Amount attributable to operating activities		(1,147,931)	(1,169,641)	3,252,795	4,408,240	1,155,445		
INVESTING ACTIVITIES								
Non-Operating Grants, Subsidies and Contributions	9	9,531,876	9,757,376	1,286,665	1,103,823	(182,842)	(17%)	▼
Purchase of Investments		0	0	0	0	0		
Land Held for Resale	8	0	0	0	0	0		
Land and Buildings	8	(9,369,104)	(9,419,104)	(138,940)	(28,575)	110,365	386%	▲
Plant and Equipment	8	(2,817,136)	(2,839,136)	(302,993)	(647,925)	(344,932)	(53%)	▼
Furniture and Equipment	8	(87,400)	(87,400)	(45,815)	(33,414)	12,401	37%	
Infrastructure Assets - Roads	8	(2,627,397)	(2,627,397)	0	(222,283)	(222,283)	(100%)	▼
Infrastructure Assets - Footpaths	8	(277,599)	(277,599)	0	0	0		
Infrastructure Assets - Road Drainage	8	0	0	0	0	0		
Infrastructure Assets - Bridges	8	(1,079,000)	(1,275,000)	(588,000)	0	588,000	100%	▲
Infrastructure - Parks & Ovals and Other	8	(531,700)	(571,700)	(155,746)	(148,244)	7,502	5%	
Proceeds from Disposal of Assets	8	407,000	407,000	116,165	202,727	86,562	43%	▲
Proceeds from Sale of Investments		0	0	0	0	0		
Amount attributable to investing activities		(6,850,460)	(6,932,960)	171,336	226,109	54,773		
FINANCING ACTIVITIES								
Proceeds from New Debentures	13	4,346,000	4,346,000	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Principal Repayment of Debentures	13	(189,114)	(189,114)	(6,810)	(44,092)	(37,282)	(85%)	▼
Principal Repayment of Lease Financing	13	(23,585)	(23,585)	(9,830)	0	9,830	100%	
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	10	2,386,449	2,386,449	0	0	0		
Advances to Community Groups		0	0	0	0	0		
Transfer to Reserves	10	(1,398,208)	(1,666,949)	0	0	0		
Amount attributable to financing activities		5,121,542	4,852,801	(16,640)	(44,092)	(27,452)		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		2,876,849	3,249,801	3,249,801	3,249,801	0	0%	
Amount attributable to operating activities		(1,147,931)	(1,169,641)	3,252,795	4,408,240	1,155,445	26%	▲
Amount attributable to investing activities		(6,850,460)	(6,932,960)	171,336	226,109	54,773	24%	▲
Amount attributable to financing activities		5,121,542	4,852,801	(16,640)	(44,092)	(27,452)	62%	
Surplus or deficit at the end of the financial year	3	0	0	6,657,292	7,840,058	1,182,766		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

EXPLANATION OF
MATERIAL VARIANCESNOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially. The material variance adopted by Council for the current year is an Actual Variance exceeding 10% and a value greater than \$15,000.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Revenue from operating activities					
Grants, Subsidies and Contributions	163,970	15%	▲	Timing	Bush Fire Mitigation funding budgeted ahead of actual funding received. CHCP and CHSP Government Grant funding received in advance of budget phasing. MRWA Direct Road Grant funding received in advance of budget phasing.
Interest Earnings	(18,876)	(15%)	▼	Timing	Interest earned on Rates received ahead of budgeted phasing. Interest earned on reserve funds budgeted ahead of actual earnings received. Interest earned on Municipal funds received ahead of budgeted phasing.
Other Revenue	(17,063)	(20%)	▼	Timing	CHSP reimbursement income received ahead of budget phasing. Licensing commission income received ahead of budget phasing. Licensing reimbursement income budgeted ahead of actual reimbursement income received.
Expenditure from operating activities					
Employee Costs	500,113	19%	▲	Timing	Employee costs associated with Rangers and CESM budgeted ahead of actual expenditure to date. Employee costs associated with Senior EGO, EHO and EMDRS (Health portion) budgeted ahead of actual expenditure to date. Employee costs associated with CHCP and CHSP budgeted ahead of actual expenditure to date. Employee costs associated with NRLC budgeted ahead of actual expenditure to date. Employee costs associated with EMDRS (Building Control portion) budgeted ahead of actual expenditure to date. Employee costs associated with Public Works Overheads and Administration budgeted ahead of actual expenditure to date.
Materials and Contracts	283,435	22%	▲	Timing	Materials and Contracts associated with Audit Fees budgeted ahead of actual expenditure to date. Materials and Contracts associated with Waste Disposal budgeted ahead of actual expenditure to date. Materials and Contracts associated with the NRLC budgeted ahead of actual expenditure to date. Materials and Contracts associated with Parks and Ovals maintenance budgeted ahead of actual expenditure to date. Materials and Contracts associated with Roads, Drainage and Street Tree Maintenance budgeted ahead of actual expenditure to date.
Utilities Charges	122,341	31%	▲	Timing	Utilities associated with CHCP and CHSP budgeted ahead of actual expenditure to date. Utilities associated with Shire owned buildings budgeted ahead of actual expenditure to date.
Depreciation (Non-Current Assets)	(514,881)	(27%)	▼	Permanent	Depreciation expense is understated in the budget. NB: This is a non-cash entry in the accounts and thus has no impact overall in the financials.
Finance Costs	28,270	2557%	▲	Timing	Variance due to timing of loan payments.
Other Expenditure	122,004	151%	▲	Timing	Rates Incentive Scheme and Rates Debt Collection expenses behind budget. Bank fees and charges behind budget. Members sitting fees and allowances behind budget. Community Chest expenditure behind budget. Event donations and the Narrogin Bus Service behind budget. Bad and Doubtful Debt expenditure behind budget.
Investing Activities					
Non-operating Grants, Subsidies and Contributions	(182,842)	(17%)	▼	Timing	Actual income relating RRG and WSNF received ahead of budget phasing. Actual income relating R2R received behind budget phasing. WALGOC and MRWA-AFP funding budgeted ahead of actual funding received to date.
Proceeds from Disposal of Assets	86,562	43%	▲	Timing	Asset disposals have occurred in advance of budget phasing.
Capital Acquisitions	151,053	(100%)	▲	Timing	Plant/Vehicle purchases have occurred ahead of budget phasing. Expenditure on road projects are running ahead budget. Expenditure on bridge projects are running behind the budget phasing.
Financing Activities					
Repayment of Debentures	(37,282)	(85%)	▼	Timing	Variance due to timing of loan payments.

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

▲ Favourable variance

▼ Unfavourable variance

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**MONTHLY SUMMARY
INFORMATION**

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to reporting period.
Prepared by: Manager Corporate Services
Reviewed by: Executive Manager Corporate & Community Services

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of the *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Local Government controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

SIGNIFICANT ACCOUNTING POLICIES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

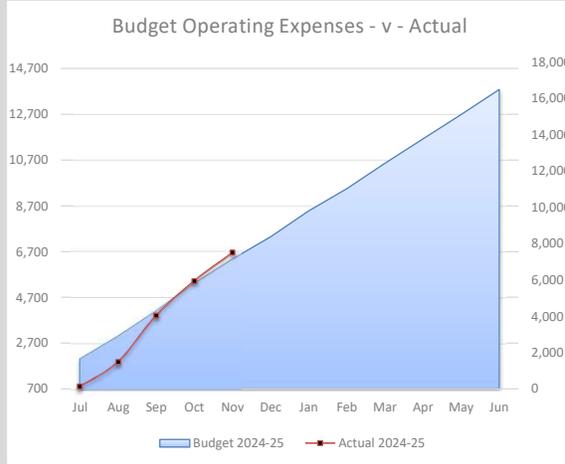
CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

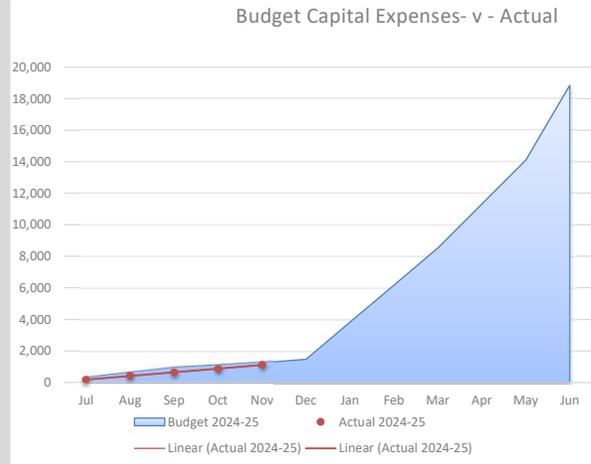
ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

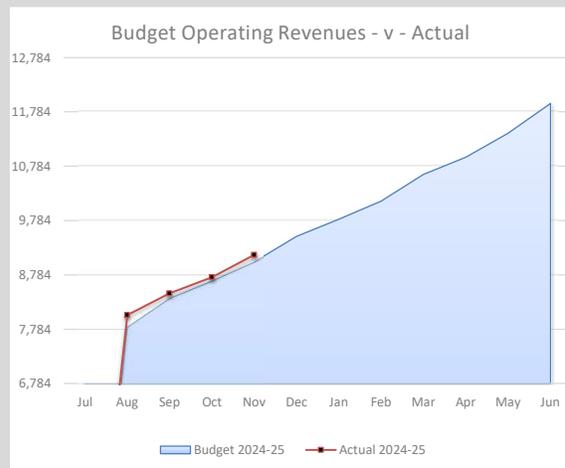
OPERATING EXPENSES ('000)



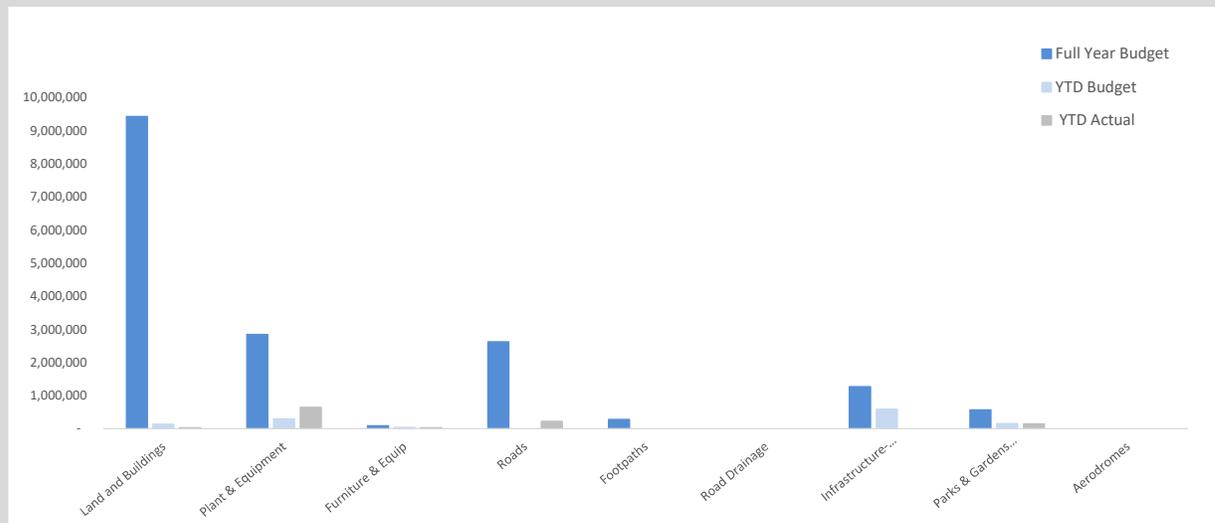
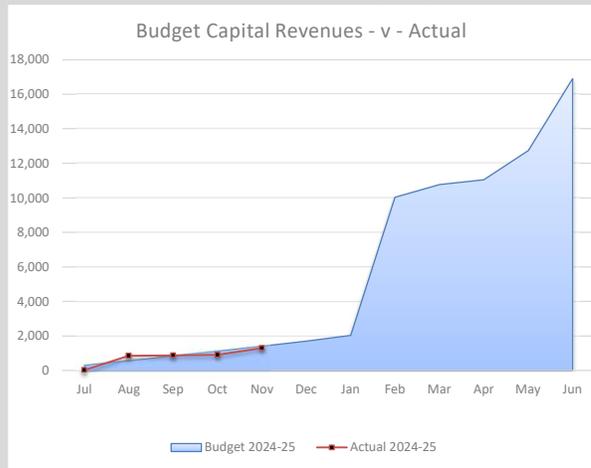
CAPITAL EXPENSES ('000)



OPERATING REVENUE ('000)



CAPITAL REVENUE ('000)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

NET CURRENT ASSETS

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Local Government's operational cycle. In the case of liabilities where Local Government does not have unconditional right to defer settlement be settled within the next 12 months, defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current, even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except, for land held for resale where it is held as non current based on the Local Government's intentions to release for sale.

EMPLOYEE BENEFITS

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) *Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)*

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Local Government has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Local Government expects to pay and includes related on-costs.

(ii) *Annual Leave and Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the Project Unit Credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Local Government does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

PROVISIONS

Provisions are recognised when: The Local Government has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will

be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

INVENTORIES

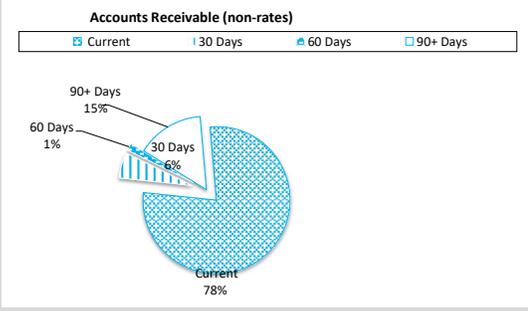
Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**OPERATING ACTIVITIES
RECEIVABLES**

Rates Receivable	30 Jun 24	30 Nov 24	Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$		\$	\$	\$	\$	\$
Opening Arrears Previous Years	658,762	717,743	Receivables - General	352,446	25,296	7,158	66,646	451,545
RATES - Rates Levied - GRV	3,590,595	3,923,291	Percentage	78%	6%	2%	15%	100%
RATES - Rates Levied - UV	1,223,381	1,314,124						
RATES - Minimum Rates Levied - GRV	678,531	522,625						
RATES - Minimum Rates Levied - UV	260,091	280,179						
RATES - Interim Rates Levied - GRV	2,356	2,661						
RATES - Back Rates Levied - GRV	455	(4,442)						
RATES - Ex-Gratia Rates (CBH, etc.)	12,499	9,313						
Instalment Admin fee	37,054	36,325						
Private S/Pool Inspection fees	1,860	9,672						
Domestic Refuse Collection Charges	526,460	575,287						
Domestic Services (Additional)	5,155	5,754						
Domestic Recycling Service	193,828	212,157						
Domestic Recycling Service (additional)	284	309						
Commercial Collection Charge	49,196	54,040						
Commercial Collection Charge (additional)	50,100	46,647						
Non-Rateable Collection Charge	75,793	83,400						
Non-Rateable Additional Pick Up	38,831	0						
Commercial Additional Pick Up	27,563	29,400						
FESA ESL	306,176	320,632						
Total Rates and Rubbish (YTD)	6,773,516	7,421,374	GST Input					
Less Collections to date	(6,786,520)	(5,773,862)						
Net Rates Collectable	717,743	2,365,255	Total Receivables General Outstanding					451,545
% Collected (Current and Arrears)	91.31%	70.94%	Amounts shown above include GST (where applicable)					
Pensioner Deferred Rates		(194,780)						
Pensioner Deferred ESL		(9,713)	Provision For Doubtful Debts (including Rates)					(200,000)
Total Rates and Rubbish, ESL, Excess Rates		2,160,762						

KEY INFORMATION



Debtors Due	78.1%
Over 30 Days	5.6%
Over 60 Days	1.6%
Over 90 Days	14.8%

Collected	Rates Due
71%	\$2,160,762

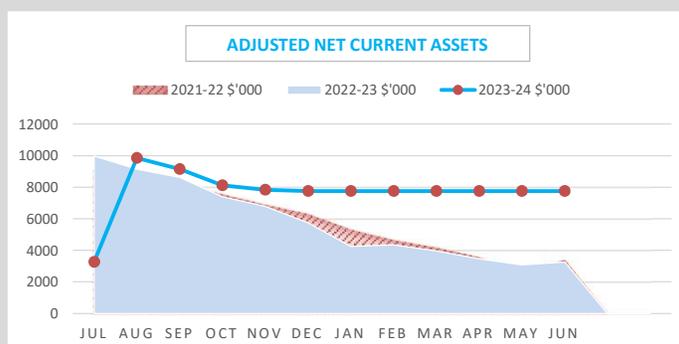
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**OPERATING ACTIVITIES
ADJUSTED NET CURRENT ASSETS**

	Last Years Closing 30 Jun 2024	This Time Last Year 30 Nov 2023	Year to Date Actual 30 Nov 2024
	\$	\$	\$
Current Assets			
Cash Unrestricted - Muni	4,723,418	5,056,972	2,043,182
Cash Restricted - Reserves	4,896,287	82,330	0
Cash Restricted - Reserves Term Deposits	0	5,962,274	4,896,287
Cash Restricted - Muni Term Deposits	0	0	5,000,000
Cash Restricted - Trust Bonds & Deposits	16,130	21,915	21,774
Receivables - Rates and Rubbish, ESL, Excess Rates	513,250	2,152,491	2,160,762
Receivables - Other	522,191	577,023	276,643
Inventories	41,439	16,302	18,235
	10,712,714	13,869,307	14,416,883
Less: Current Liabilities			
Payables	(2,135,559)	(1,375,255)	(1,249,470)
Lease Liabilities	(28,524)	(33,271)	(28,524)
Loan Liability	(189,114)	(137,392)	(145,021)
Provisions	(814,747)	(745,192)	(814,747)
	(3,167,942)	(2,291,110)	(2,237,762)
Net Current Asset Position	7,544,772	11,578,197	12,179,121
Less: Cash Restricted	(4,896,287)	(5,330,160)	(4,896,287)
Add Back: Component of Leave Liability not Required to be funded	383,679	371,710	383,679
Add Back: Current Loan Liability	189,114	137,392	145,021
Current Portion of Lease Liability	28,524	33,271	28,524
Net Current Funding Position	3,249,801	6,790,411	7,840,058

SIGNIFICANT ACCOUNTING POLICIES

Please see page 5 for information on significant accounting policies relating to Net Current Assets.



KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.

Year YTD Actual

Surplus(Deficit)

\$7.84 M

This Time Last Year

Surplus(Deficit)

\$6.79 M

NOTE: For the Cash Assets above the following investments have been made as at reporting date:

Cash Restricted (Reserves)	Investment Value	Maturity Date	Rate	Institution	Investment %
	\$				
NAB (Investment 1)	2,448,144	08/01/2025	5.35%	NAB	50%
CBA (Investment 1)	2,448,143	08/01/2025	4.94%	CBA	50%
Total Cash Restricted (Reserves)	4,896,287				100%
Municipal Funds					
NAB (Investment 1)	2,500,000	07/01/2025	4.95%	NAB	50%
CBA (Investment 1)	2,500,000	07/01/2025	4.84%	CBA	50%
Total Cash Restricted (Reserves)	5,000,000				100%
Investment Summary					
NAB (Investment 1)	4,948,144				50%
CBA (Investment 1)	4,948,144				50%
Total Investment Summary	9,896,287				100%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

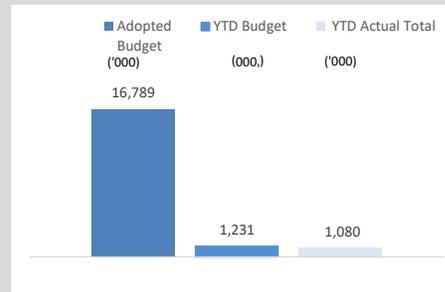
**INVESTING ACTIVITIES
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted Budget	Current Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$	\$
Land and Buildings	9,369,104	9,419,104	138,940	28,575	110,365
Plant & Equipment	2,817,136	2,839,136	302,993	647,925	(344,932)
Furniture & Equipment	87,400	87,400	45,815	33,414	12,401
Roads	2,627,397	2,627,397	0	222,283	(222,283)
Footpaths	277,599	277,599	0	0	0
Road Drainage	0	0	0	0	0
Infrastructure- Bridges	1,079,000	1,275,000	588,000	0	588,000
Infrastructure - Parks & Ovals and Other	531,700	571,700	155,746	148,244	7,502
Capital Expenditure Totals	16,789,336	17,097,336	1,231,494	1,080,441	151,053

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Adopted Annual Budget	Current Budget	YTD Actual	% Spent
	\$16.79 M	\$17.1 M	\$1.08 M	6%

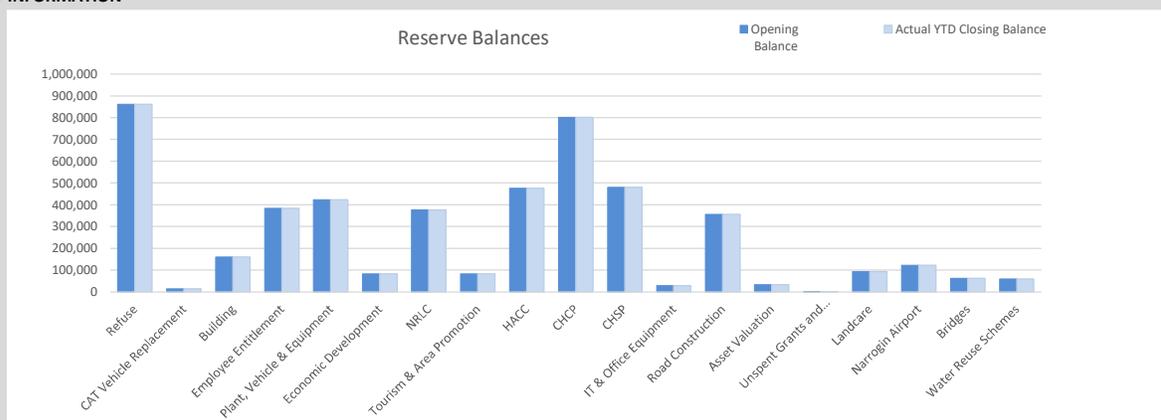
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

OPERATING ACTIVITIES
CASH AND INVESTMENTS

Cash Backed Reserve

Reserve Name	Opening Balance	Current Budget Interest Earned	Actual Interest Earned	Current Budget Transfers In (+)	Actual Transfers In (+)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Current Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Refuse	861,363	48,708	0	45,000	0	(85,000)	0	870,071	861,363
CAT Vehicle Replacement	14,492	819	0	0	0	0	0	15,311	14,492
Building	159,315	9,009	0	0	0	(50,000)	0	118,324	159,315
Employee Entitlement	383,679	21,696	0	0	0	0	0	405,375	383,679
Plant, Vehicle & Equipment	423,281	23,935	0	445,000	0	(890,000)	0	2,216	423,281
Economic Development	82,218	4,649	0	475,068	0	(199,168)	0	362,767	82,218
NRLC	375,998	21,262	0	100,000	0	0	0	497,260	375,998
Tourism & Area Promotion	83,549	4,725	0	140	0	(50,000)	0	38,414	83,549
HACC	475,068	0	0	0	0	(475,068)	0	(0)	475,068
CHCP	800,416	45,261	0	0	0	(344,852)	0	500,825	800,416
CHSP	479,965	27,141	0	0	0	(210,989)	0	296,117	479,965
IT & Office Equipment	28,094	1,589	0	0	0	0	0	29,683	28,094
Road Construction	356,468	20,157	0	0	0	0	0	376,625	356,468
Asset Valuation	33,883	1,916	0	0	0	0	0	35,799	33,883
Unspent Grants and Contributions	140	0	0	0	0	(140)	0	0	140
Landcare	92,969	5,257	0	0	0	(5,000)	0	93,226	92,969
Narrogin Airport	122,115	6,905	0	25,000	0	0	0	154,020	122,115
Bridges	63,519	3,592	0	48,000	0	(36,232)	0	78,879	63,519
Water Reuse Schemes	59,758	3,379	0	10,000	0	(40,000)	0	33,137	59,758
	4,896,287	250,000	0	1,148,208	0	(2,386,449)	0	3,908,047	4,896,287

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**BUDGET
AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

Date	GL / Job Number	GL Description	Description	Council Resolution	Schedule	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	
							\$			0	
Budget Adoption											0
											Opening Surplus(Deficit)
								372,951		372,951	
25/09/2024	2040226	OTHGOV - Valuation Expenses	OTHGOV - Valuation Expenses	250924.04	4	Operating Expenses		(15,000)		357,951	
25/09/2024	2050420	OLOPS - Natural Disaster Relief	OLOPS - Natural Disaster Relief	250924.04	5	Operating Expenses			15,000	372,951	
25/09/2024	3110218	NRLC - User Fees - Group Fitness Classes	NRLC - User Fees - Group Fitness Classes	250924.04	11	Operating Revenue			(6,500)	366,451	
25/09/2024	3110211	NRLC - User Fees - Health Club	NRLC - User Fees - Health Club	250924.04	11	Operating Revenue		6,500		372,951	
23/10/2024	PE089	Ockley Water Tank 130,000 litre	Ockley Water Tank 130,000 litre	231024.04	5	Capital Expenses			(17,000)	355,951	
23/10/2024	PE090	Ockley Weather Station	Ockley Weather Station	231024.04	5	Capital Expenses			(5,000)	350,951	
23/10/2024	5050154	FIRE - Contribution and Donations	FIRE - Contribution and Donations	231024.04	5	Operating Revenue		22,000		372,951	
27/11/2024	3030200	GENGRANT - Financial Assistance Grant - General	GENGRANT - Financial Assistance Grant - General	271124.13	3	Operating Revenue			(72,555)	300,396	
27/11/2024	3030201	GENGRANT - Financial Assistance Grant - Roads	GENGRANT - Financial Assistance Grant - Roads	271124.13	3	Operating Revenue		9,845		310,241	
27/11/2024	4100570	ENVIRO - Transfers To Reserve	ENVIRO - Transfers To Reserve	271124.13	10	Capital Expenses		5,000		315,241	
27/11/2024	IO136	Rail Heritage (Relocation of PM706)	Rail Heritage (Relocation of PM706)	271124.13	11	Capital Expenses			(40,000)	275,241	
27/11/2024	5110670	HERITAGE- Contributions and Donations	HERITAGE- Contributions and Donations	271124.13	11	Operating Revenue		40,000		315,241	
27/11/2024	3110802	OTHCUL - Grants - Other Culture	OTHCUL - Grants - Other Culture	271124.13	11	Operating Revenue		49,000		364,241	
27/11/2024	5120181	ROADC - Capital Grants(Bridges) WALGCG& \$ MRWA-AFP	ROADC - Capital Grants(Bridges) WALGCG& \$ MRWA-AFP	271124.13	12	Operating Revenue		196,000		560,241	
27/11/2024	IB205	Whinbin Rock Rd Bridge 3125	Whinbin Rock Rd Bridge 3125	271124.13	12	Capital Expenses			(196,000)	364,241	
27/11/2024	5130640	ECONOM - Capital Grants	ECONOM - Capital Grants	271124.13	13	Operating Revenue			(32,500)	331,741	
27/11/2024	2140703	SAL - Workers Compensation Expense	SAL - Workers Compensation Expense	271124.13	14	Operating Expenses			(8,000)	323,741	
27/11/2024	2130214	TOUR - Dryandra Visitors Centre Merchandise	TOUR - Dryandra Visitors Centre Merchandise	271124.13	13	Operating Expenses		70,000		393,741	
27/11/2024	MONOB01	Monopoly Board Game	Monopoly Board Game	271124.13	13	Operating Expenses			(70,000)	323,741	
27/11/2024	BC278	Good Shed Roof and Wall Restoration	Good Shed Roof and Wall Restoration	271124.13	13	Capital Expenses			(50,000)	273,741	
27/11/2024	4130550	ECONOM - Transfer to Reserve	ECONOM - Transfer to Reserve	271124.13	13	Capital Expenses			(273,741)	0	
							0	756,296	(756,296)	0	

Strategic Budget Projects Register 2024/25



As at 4 Dec 2024

Project Title/Task	COA	Job	Original Budget	Current Budget	Actual Exp / Income to 4/12/24	Outstanding PO Exp to 4/12/24	Total Committed Expenditure or Income Received	Budget Remaining (incl P/Os)	Current Risk of completion by 30/6. H=Unlikely	Comments	Accountability	Status	% Complete	Start Date	Due Date
			UV Code? To be added manually Copy/paste... A	UV Code? To be added manually Copy/paste... B	UV Code? To be added manually Copy/paste... C	UV Code? To be added manually Copy/paste... D	Calc column (do not enter) E (E= C + D)	Calc column (do not enter) F (B - E)						Anticipated start date of the Project	Anticipated completion date of the Project
Projects that are either strategic (plans/projects) or critical to implement and manage or of an asset renewal or creation (Capital) in nature that have a budget provision in the current Budget. All CAPEX and a few CEO identified OPEX.										Crisp, Clear, Concise, Date format entry eg 13/7 - Project commenced and no issues expected.	Select from one of the 4 Departments	- On Track - Off Track - Complete - In Trouble - On Hold			
Additional Public CCTV Cameras (Subject to Grant)	4050455	FE037	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	Low	Not yet commenced.	Corporate & Community Services	On Track	0%	01/07/24	30/05/25
SES Building Project	4050260	BC265	\$55,483.00	\$55,483.00	\$0.00	\$0.00	\$0.00	\$55,483.00	Low	10/9/2024 - Pending grant funding approval. 8/10/2024 - LGGS or 2023/2024 capital funding was unsuccessful.	Development & Regulatory Services	Off Track	0%	01/07/24	30/05/25
Acquisition of Incident Control Vehicle	4050255	PA950	\$881,900.00	\$881,900.00	\$0.00	\$0.00	\$0.00	\$881,900.00	Low	10/9/2024 - still awaiting to be fabricated due to backlog of order from various LG. 8/10/2024 - No change to status.	Development & Regulatory Services	On Track	0%	01/07/24	30/05/25
Acquisition of General Rescue Utility Vehicle	4050255	PA951	\$110,200.00	\$110,200.00	\$0.00	\$0.00	\$0.00	\$110,200.00	Low	10/9/2024 - Response from DFES Resource Allocation Officer is that the GRU is still awaiting chassis delivery to the builder. At this stage third quarter of this FY seems likely. Exact date is unknown. 8/10/2024 - No change to status.	Development & Regulatory Services	On Track	0%	01/07/24	30/05/25
Mobile Stand Pipe - BFB (Fast Fill Trailer)	4050255	PA953	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	Low	10/9/2024 - With fabricators	Development & Regulatory Services	On Track	30%	01/07/24	30/05/25
Standpipe 130,000 litre water tank - Ockley	4050155	PE089	\$0.00	\$17,000.00	\$0.00	\$15,215.42	\$15,215.42	\$1,784.58	Low	Added by OCM 23/10/24	Development & Regulatory Services	On Track	0%	25/10/24	19/12/24
Weather station to support fire monitoring and safety	4050155	PE090	\$0.00	\$5,000.00	\$0.00	\$4,228.27	\$4,228.27	\$771.73	Low	Added by OCM 23/10/24	Development & Regulatory Services	On Track	0%	25/10/24	19/12/24
Acquisition of Speed Signs (2 sets of 2)	4050455	PE087	\$50,000.00	\$50,000.00	\$30,440.00	\$0.00	\$30,440.00	\$19,560.00	Completed	Purchase order issued to Voxon. Delivery of 4 speed sign and poles expected October 2024. 21/10/24 Now installed	Technical & Rural Services	Complete	100%	01/07/24	30/05/25
Purchase of REHO Vehicle 2024	4070355	PA004F	\$35,000.00	\$35,000.00	\$45,283.18	\$0.00	\$45,283.18	-\$10,283.18	Completed	Purchased - over budget by \$10k - offset by Plant Reserve Net Draws	Development & Regulatory Services	Complete	100%	01/07/24	30/05/25
Fuso Rosa Bus Replacement	4080455	PA072A	\$141,000.00	\$141,000.00	\$128,199.89	\$0.00	\$128,199.89	\$12,800.11	Completed	Bus replaced July 2024. Project complete net under Budget between purchase and trade	Corporate & Community Services	Complete	100%	28/02/24	30/08/24
Senior Citizen Centre Roof Repair	4080650	BC292	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	Low	10/9/2024 - RFQ out	Development & Regulatory Services	On Track	10%	01/07/24	30/05/25
Senior Citizen Centre AC Repair	4080650	BC293	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	Low		Development & Regulatory Services	On Track	0%	01/07/24	30/05/25
Design & Construction new liquid waste ponds	4100165	IO188	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	Low		Development & Regulatory Services	On Track	0%	30/08/24	30/05/25
Construction of Recycling Shed (Tip Shop)	4100160	BC274	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	Low		Development & Regulatory Services	On Track	0%	30/08/24	30/05/25
Thomas Hogg Ablutions and Sewerage Project	4100850	BC294	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	Low	4/12/24 - David Annear advises that project complete - inspection required..	Development & Regulatory Services	On Track	0%	01/07/24	31/01/25
Thomas Hogg Effluent Tank Upgrade	4100360	BC295	\$25,000.00	\$25,000.00	\$11,889.00	\$0.00	\$11,889.00	\$13,111.00	Low	Purchase order issued to supplier by MOPs. Expected supply and install by early April 2025	Technical & Rural Services	On Track	80%	01/07/24	31/01/25
Filter and Pipe Replacement For Clayton Oval Reticulation	4100350	IO137	\$15,000.00	\$15,000.00	\$3,600.00	\$0.00	\$3,600.00	\$11,400.00	Low	Due for completion December 2024. Pipe work complete, filter end of December.	Technical & Rural Services	On Track	80%	01/07/24	31/01/25
Town Hall Upgrade Work - (to be agreed by Council)	4110160	BC181	\$90,119.00	\$90,119.00	\$0.00	\$0.00	\$0.00	\$90,119.00	Low	16/9/24 - Waiting for Peter Jago to review the structural details and design from the Structural Engineer.	Development & Regulatory Services	On Track	0%	30/08/24	30/05/25
Replacement Carpet in NRLC Reception and Squash Courts	4110250	FE107	\$18,000.00	\$18,000.00	\$0.00	\$22,650.00	\$22,650.00	-\$4,650.00	Low	2 quotes received but additional quotes still being sought prior top final decision of supplier.	Corporate & Community Services	On Track	50%	01/07/24	31/01/25
NRLC Courts - Electric Winders	4110255	PE077	\$20,000.00	\$20,000.00	\$10,585.00	\$0.00	\$10,585.00	\$9,415.00	Low	Vendor identified and PO to be raised for Purchase of Winders for Court 1.	Corporate & Community Services	On Track	50%	01/07/24	28/02/25
Glass Backboards and Snap Down Ring - 4 in total	4110255	PE088	\$26,036.00	\$26,036.00	\$0.00	\$30,244.00	\$30,244.00	-\$4,208.00	Low	Vendor identified and PO to be raised for Items for Courts 1 & 3.	Corporate & Community Services	On Track	50%	01/07/24	28/02/25
NRLC - Fire Panel Emergency Warning System	4110255	PE079	\$40,000.00	\$40,000.00	\$35,364.10	\$0.00	\$35,364.10	\$4,635.90	Low	Fire panel delivered and installed, invoice received and to be paid in September project complete bar payment of invoice.	Corporate & Community Services	On Track	95%	01/07/24	28/02/25
NRLC Upgrade Works (Pool Covers 120k, Glazing 50k, Discretionary 25k)	4110255	PE084	\$195,000.00	\$195,000.00	\$116,807.27	\$10,460.00	\$127,267.27	\$67,732.73	Low	Pool covers delivered; invoice being processed. Quotes received for Glazing Reception Desk area; Changing Room doors being quoted on w/c 16/09/24.	Corporate & Community Services	On Track	50%	01/07/24	30/05/25
NRLC Energy Efficiency and Upgrade Project	4110260	BC296	\$6,792,000.00	\$6,792,000.00	\$0.00	\$0.00	\$0.00	\$6,792,000.00	Low	Awaiting outcome of grant applications before commencement.	Corporate & Community Services	On Track	25%	01/07/24	30/05/25
Rail Heritage (Relocation of PM706)	4110670	IO136	\$35,000.00	\$75,000.00	\$60.90	\$74,100.00	\$74,160.90	\$839.10	Low	\$72k plus GST + Expenses \$8k = \$80k plus GST Offset Sponsorship Income Agreed \$32,800 (@31/10); +Fisher Financial Group \$1,000 incl GST (Silver) - Invoiced +Craig & Di Prideaux \$5,000 incl GST (Gold) - Invoiced. +Narrogin Earthmoving & Concrete \$8,000 incl GST (Gold) - Invoiced. +Great Southern Fuels (Sally) \$1,000 incl GST (Silver) - invoiced +Online Pledges \$3,600 (@31/10) +Roy & Carissa George \$1,000 incl GST (Silver) invoiced +Narrogin Restoration Group (Fmr Ngn Apex Club) \$8,000 incl GST (Gold) - Invoiced +Leigh & Sara Ballard and Family \$5,000 incl GST (Gold) - Invoiced. 10/9/24 Purchase Order issued to WA Specialised Transport as the preferred supplier for RFQ 24/25-06.Expected delivery of PM 706 and Carriage is November/December. 4/12/24 - Carriage due 15/12/24 to finalise project.	Office of CEO	On Track	80%	30/08/24	31/12/24
Lions Park Shade Sails		IO062	\$25,000.00	\$25,000.00	\$0.00	\$16,325.00	\$16,325.00	\$8,675.00	Completed	Purchase order issued, expected install of shade sails November 2024. \$8,675 under budget	Technical & Rural Services	Complete	100%	30/08/24	30/05/25
Narrogin Speedway Lighting Upgrade Project		IO138	\$200,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$200,000.00	Low	Awaiting outcome of grant application before commencement.	Corporate & Community Services	On Track	15%	30/08/24	30/05/25
Portable Library Shelving	4110550	FE109	\$9,300.00	\$9,300.00	\$0.00	\$8,495.00	\$8,495.00	\$805.00	Low	Yet to commence	Corporate & Community Services	On Track	0%	30/08/24	30/05/25
Construction of Library Building Extension	4110560	IO080B	\$388,052.00	\$388,052.00	\$0.00	\$0.00	\$0.00	\$388,052.00	Low	Documentation for RFQ completed only.	Corporate & Community Services	On Track	10%	30/08/24	30/05/25
Library - Community Access Hublet Tablets (6)	4110550	FE040	\$15,600.00	\$15,600.00	\$14,170.36	\$0.00	\$14,170.36	\$1,429.64	Low	Tablets on order.	Corporate & Community Services	On Track	50%	30/08/24	30/05/25
Public Art Strategy Implementation	4110860	IO113	\$124,000.00	\$124,000.00	\$58,781.02	\$1,275.00	\$60,056.02	\$63,943.98	Low	Artist identified and final design and Indigenous artist input being confirmed before further progression.	Corporate & Community Services	On Track	75%	30/08/24	22/12/24
Whinbin Rock Rd Construction	4120167	RRG205	\$1,012,500.00	\$1,012,500.00	\$184,992.51	\$574,924.68	\$759,917.19	\$252,582.81	Low	Starting October 2024 20/11/24 65% complete 4/12/24 2nd 2.5km stretch being sealed 5/12/24. Final 2.5km seal due early January 2025	Technical & Rural Services	On Track	75%	30/08/24	31/01/25
Wandering Road Construction SLK0.0 to 3.0	4120164	WSFN332	\$801,266.00	\$801,266.00	\$0.00	\$441,360.00	\$441,360.00	\$359,906.00	Low	Starting February 2025	Technical & Rural Services	On Track	0%	30/08/24	30/05/25
Construct Highbury Rest Area (C/F)	4120165	IR048	\$57,729.00	\$57,729.00	\$0.00	\$18,513.00	\$18,513.00	\$39,216.00	Low	Starting December 2024	Technical & Rural Services	On Track	0%	30/08/24	30/05/25
Morcombe Re-Sheet SLK 2.00 to 3.88	4120165	IR131	\$90,986.00	\$90,986.00	\$0.00	\$0.00	\$0.00	\$90,986.00	Low	Starting May 2025	Technical & Rural Services	On Track	0%	30/08/24	30/05/25
Wiese Rd Re-Sheet SLK 1.45 to 7.9	4120165	IR224	\$132,205.00	\$132,205.00	\$0.00	\$0.00	\$0.00	\$132,205.00	Low	Starting May 2025	Technical & Rural Services	On Track	0%	30/08/24	30/05/25
Sim Rd Resheet SLK 0.0 to 1.53	4120165	IR132	\$39,628.00	\$39,628.00	\$0.00	\$0.00	\$0.00	\$39,628.00	Low	Starting May 2025	Technical & Rural Services	On Track	0%	30/08/24	30/05/25
Spencer Re-sheet SLK 1.7 to 3.17	4120165	IR133	\$39,628.00	\$39,628.00	\$0.00	\$0.00	\$0.00	\$39,628.00	Low	Starting May 2025	Technical & Rural Services	On Track	0%	30/08/24	30/05/25
Highbury South Resheet SLK 0.0 to 6.19	4120165	IR134	\$75,551.00	\$75,551.00	\$0.00	\$0.00	\$0.00	\$75,551.00	Low	Starting May 2025	Technical & Rural Services	On Track	0%	30/08/24	30/05/25

Project Title/Task	COA	Job	Original Budget	Current Budget	Actual Exp / Income to 4/12/24	Outstanding PO Exp to 4/12/24	Total Committed Expenditure or Income Received	Budget Remaining (incl P/Os)	Current Risk of completion by 30/6 H=Unlikely	Comments	Accountability	Status	% Complete	Start Date	Due Date
64 Argus Street Widening		4120165 IR135	\$27,905.00	\$27,905.00	\$0.00	\$0.00	\$0.00	\$27,905.00	Low	To commence February 2025	Technical & Rural Services	On Track	0%	30/08/24	30/05/25
67 Congelin Road SLK 4.1 to 5.1		4120166 R2R202	\$61,857.00	\$61,857.00	\$0.00	\$55,944.00	\$55,944.00	\$5,913.00	Low	To commence and be completed December 2024	Technical & Rural Services	On Track	50%	30/08/24	31/01/25
68 Tarwonga Road SLK 3.04 to 4.04		4120166 R2R204	\$84,915.00	\$84,915.00	\$0.00	\$36,680.00	\$36,680.00	\$48,235.00	Low	To commence and be completed December 2024	Technical & Rural Services	On Track	50%	30/08/24	31/01/25
69 Graham Road SLK 0.0 to 0.81 (Town)		4120166 R2R303	\$51,030.00	\$51,030.00	\$0.00	\$33,110.56	\$33,110.56	\$17,919.44	Low	To commence and be completed December 2024	Technical & Rural Services	On Track	50%	30/08/24	31/01/25
70 Lefroy Street SLK 0.24 to 1.27		4120166 R2R035	\$75,698.00	\$75,698.00	\$0.00	\$59,829.12	\$59,829.12	\$15,868.88	Low	To commence and be completed December 2024	Technical & Rural Services	On Track	50%	30/08/24	31/01/25
71 Town Street Reseal SLK 0.0 to 0.21		4120166 R2R079	\$6,300.00	\$6,300.00	\$0.00	\$6,932.52	\$6,932.52	-\$632.52	Low	To commence and be completed December 2024	Technical & Rural Services	On Track	50%	30/08/24	31/01/25
72 Ensign Street SLK 0.0 to 1.56		4120166 R2R006	\$70,200.00	\$70,200.00	\$0.00	\$57,011.20	\$57,011.20	\$13,188.80	Low	To commence and be completed December 2024	Technical & Rural Services	On Track	50%	30/08/24	31/01/25
74 Footpath on Federal St to Narrogin Auto Centre (Clayton to Ford)		4120175 IF101	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	Low	Awaiting confirmation from contractor	Technical & Rural Services	On Track	0%	30/08/24	30/05/25
75 Railway Station Footpath to BP Crossing		4120175 IF059	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	Low	Pending grant or March 2025	Technical & Rural Services	On Track	0%	30/08/24	30/05/25
76 Butler Street. Homer to Southern Bus Stop 132m		4120175 IF060	\$17,900.00	\$17,900.00	\$0.00	\$15,678.00	\$15,678.00	\$2,222.00	Low	Purchase order issued to NEC	Technical & Rural Services	On Track	25%	30/08/24	30/05/25
77 Falcon Street. Federal St to Glyde St. 130m		4120175 IF161	\$18,116.00	\$18,116.00	\$0.00	\$47,034.00	\$47,034.00	-\$28,918.00	Low	Purchase order issued to NEC - will be over budget however grant funded and overall LCIRP 4B on budget still with numerous under to compensate.	Technical & Rural Services	On Track	25%	30/08/24	30/05/25
78 Homer Street. Butler St to Argus St. 130m		4120175 IF162	\$18,584.00	\$18,584.00	\$0.00	\$16,884.00	\$16,884.00	\$1,700.00	Low	Purchase order issued to NEC	Technical & Rural Services	On Track	25%	30/08/24	30/05/25
79 Gray Street. Kipling St to Doney St. 434m		4120175 IF163	\$60,760.00	\$60,760.00	\$0.00	\$48,240.00	\$48,240.00	\$12,520.00	Low	Purchase order issued to NEC	Technical & Rural Services	On Track	25%	30/08/24	30/05/25
80 Butler Street. Doney St to Hansard St. 130m		4120175 IF164	\$20,652.00	\$20,652.00	\$0.00	\$16,281.00	\$16,281.00	\$4,371.00	Low	Purchase order issued to NEC	Technical & Rural Services	On Track	25%	30/08/24	30/05/25
81 Dalglish Street. Clayton Rd to Ensign St. 340m		4120175 IF165	\$49,848.00	\$49,848.00	\$0.00	\$15,075.00	\$15,075.00	\$34,773.00	Low	Purchase order issued to NEC	Technical & Rural Services	On Track	25%	30/08/24	30/05/25
82 Forrest Street. 82 Forrest St to Narrakine Rd. 340m		4120175 IF166	\$51,739.00	\$51,739.00	\$0.00	\$39,798.00	\$39,798.00	\$11,941.00	Low	Purchase order issued to NEC	Technical & Rural Services	On Track	25%	30/08/24	30/05/25
84 2014 John Deere 670G Grader		5120350 PA979	\$460,000.00	\$460,000.00	\$0.00	\$455,000.00	\$455,000.00	\$5,000.00	Low	P/O issued to AFGRI. Expected delivery date for the grader is February 2025.	Technical & Rural Services	On Track	90%	30/08/24	30/05/25
85 2022 Torro 7210 Mower		5120350 PA59B	\$40,000.00	\$40,000.00	\$0.00	\$50,470.00	\$50,470.00	-\$10,470.00	Completed	Purchase order issued, expected delivery November 2024.	Technical & Rural Services	Complete	100%	30/08/24	30/05/25
86 2017 Mitsubishi Fuso 8T Truck		5120350 PA025B	\$140,000.00	\$140,000.00	\$0.00	\$141,587.83	\$141,587.83	-\$1,587.83	Completed	Purchase order issued, expected delivery December. Truck delivered 5/12/24	Technical & Rural Services	Complete	100%	30/08/24	30/05/25
87 2013 Side Tipping Trailer		5120350 PA968A	\$150,000.00	\$150,000.00	\$0.00	\$162,500.00	\$162,500.00	-\$12,500.00	Low	P/O issued to Howard Porter for the purchase of 2 side tipping trailers. Delivery expected 16 weeks from order.	Technical & Rural Services	On Track	90%	30/08/24	30/05/25
88 2013 Side Tipping Trailer		5120350 PA969A	\$150,000.00	\$150,000.00	\$0.00	\$162,500.00	\$162,500.00	-\$12,500.00	Low	P/O issued to Howard Porter for the purchase of 2 side tipping trailers. Delivery expected 16 weeks from order.	Technical & Rural Services	On Track	90%	30/08/24	30/05/25
89 2022 Toyota Hilux (MO)		5120350 PA967H	\$65,000.00	\$65,000.00	\$62,524.81	\$0.00	\$62,524.81	\$2,475.19	Completed	Delivered	Technical & Rural Services	Complete	100%	30/08/24	30/05/25
90 2022 Toyota Hilux (CF)		5120350 PA8164B	\$60,000.00	\$60,000.00	\$56,125.85	\$0.00	\$56,125.85	\$3,874.15	Completed	Delivered	Technical & Rural Services	Complete	100%	30/08/24	30/05/25
91 2022 Toyota Hilux (Works Foreman)		5120350 PA026C	\$60,000.00	\$60,000.00	\$56,125.85	\$0.00	\$56,125.85	\$3,874.15	Completed	Delivered	Technical & Rural Services	Complete	100%	30/08/24	30/05/25
92 2021 Isuzu Dmax (Works)		5120350 PA8165A	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	Low	Quotes being sought March 2025	Technical & Rural Services	On Track	0%	30/08/24	30/05/25
93 Tractor Herbicide Trailer		5120350 PA970	\$15,000.00	\$15,000.00	\$9,518.18	\$0.00	\$9,518.18	\$5,481.82	Completed	Delivered	Technical & Rural Services	Complete	100%	30/08/24	30/05/25
95 Tarwonga Bridge (4551)		4120181 IB204	\$687,000.00	\$687,000.00	\$0.00	\$0.00	\$0.00	\$687,000.00	Low	MRWA and Fed Gov funded project managed by MRWA	Technical & Rural Services	On Track	0%	30/08/24	30/05/25
96 Whinbin Rock Rd Bridge (3125)		4120181 IB205	\$392,000.00	\$588,000.00	\$0.00	\$0.00	\$0.00	\$588,000.00	Low	MRWA and Fed Gov funded project managed by MRWA. This project is complete. Waiting on invoice from MRWA claim the Fed Gov funding which is quarantined. MRWA have advised that the final cost of the project was \$559,333.85 however have not issued an invoice at this time for the Federal grant funding portion of \$392,000 that is reserved for this project.	Technical & Rural Services	On Track	90%	30/08/24	30/05/25
99 Dog Enclosure Fence in Caravan Bay at Caravan Park		4130265 IO196	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	Low	March 2025	Technical & Rural Services	On Track		30/08/24	30/05/25
100 Rail Trail Project		4110670 IO193	\$27,700.00	\$27,700.00	\$20,325.00	\$6,775.00	\$27,100.00	\$600.00	Low	In progress 22/10/24 Agenda item to be prepared for 27 November	Corporate & Community Services	Complete	100%	01/07/24	28/11/24
101 Caravan Park Accommodation Units		4130260 BC236	\$1,500,000.00	\$1,500,000.00	\$3,112.40	\$0.00	\$3,112.40	\$1,496,887.60	Low	\$1.5M in 2024/25 Budget. MOPs moving forward with procurement	Technical & Rural Services	On Track	15%	30/08/24	30/05/25
103 Purchase of Residential Land (Conversion of Reserves into Freehold)		4130640 LB030	\$100,000.00	\$100,000.00	\$3,380.91	\$0.00	\$3,380.91	\$96,619.09	Low	Negotiating with Karinya, DPLH and DoL re several options.	Office of CEO	On Track	10%	30/08/24	30/05/25
104 Good Shed - Roof and Wall Restoration		4130650 BC278	\$283,450.00	\$333,450.00	\$5,991.00	\$21,380.53	\$27,371.53	\$306,078.47	Low	16/9/24 - RFQ with CEO for consideration prior to advertising. 4/12/24 - Works Crew and Kulker Carpentry undertaking.	Development & Regulatory Services	On Track	10%	30/08/24	30/05/25
105 Card operated water standpipe system at Narrogin Townsite (Works Depot)		4130660 IO194A	\$40,000.00	\$40,000.00	\$35,330.23	\$0.00	\$35,330.23	\$4,669.77	Completed	Purchase order issued to Industrial Automative. Expected installation by mid November 2024.	Technical & Rural Services	Complete	100%	30/08/24	30/05/25
106 Card operated water standpipe system at Tarwonga Road		4130660 IO194B	\$25,000.00	\$25,000.00	\$11,614.50	\$0.00	\$11,614.50	\$13,385.50	Completed	Purchase order issued to Industrial Automative. Expected installation by mid November 2024.	Technical & Rural Services	Complete	100%	30/08/24	30/05/25
108 Building Surveyor Vehicle		4130350 PA047	\$35,000.00	\$35,000.00	\$44,610.45	\$0.00	\$44,610.45	-\$9,610.45	Low	Purchase order issued to Narrogin Autos to replace 002NGN. Expected deliver end October 2024. PHEV purchased to save on FBT. Over Budget by \$4k inclusive of trade in.	Development & Regulatory Services	On Track	90%	30/08/24	30/05/25
111 Replacement Printer/Copiers (NDVC, Depot, Admin Office)		4140580 FE102	\$19,500.00	\$19,500.00	\$17,398.00	\$0.00	\$17,398.00	\$2,102.00	Low	Items on order.	Corporate & Community Services	On Track	75%	30/08/24	30/05/25
112 ICT Upgrades as per Minor Asset Replacement		4140580 FE103	\$25,000.00	\$25,000.00	\$1,845.45	\$0.00	\$1,845.45	\$23,154.55	Low	Yet to commence	Corporate & Community Services	On Track	0%	30/08/24	30/05/25
115 Trade - NGN??? Building Surveyor Vehicle		5130350 PD047	-\$15,000.00	-\$15,000.00	-\$22,727.27	NA	-\$22,727.27	\$7,727.27	Low	Disposed of to Ngn Autos as trade in for \$25k. Offered to 3 other local dealers	Development & Regulatory Services	On Track	90%	30/08/24	30/05/25
116 Trade - 2014 John Deere 670G Grader		5120350 PD979	-\$130,000.00	-\$130,000.00	\$0.00	NA	\$0.00	-\$130,000.00	Low	To be auctioned when new arrives March 2025	Technical & Rural Services	On Track	0%	30/08/24	30/05/25
117 Trade - 2022 Torro 7210 Mower		5120350 PD59B	-\$10,000.00	-\$10,000.00	-\$16,500.00	NA	-\$16,500.00	\$6,500.00	Low	To be purchased by Narrogin Golf Club when the new mower arrives and at the trade in price offered by the supplier.	Technical & Rural Services	On Track	90%	30/08/24	30/05/25
118 Trade - 2017 Mitsubishi Fuso 8T Truck		5120350 PD025A	-\$35,000.00	-\$35,000.00	\$0.00	NA	\$0.00	-\$35,000.00	Low	Going to public auction January 2025	Technical & Rural Services	On Track	0%	30/08/24	30/05/25
119 Trade - 2013 Side Tipping Trailer		5120350 PD968	-\$20,000.00	-\$20,000.00	\$0.00	NA	\$0.00	-\$20,000.00	Low	To be auctioned when new trailers arrive Feb 2025	Technical & Rural Services	On Track	0%	30/08/24	30/05/25
120 Trade - 2013 Side Tipping Trailer		5120350 PD969	-\$20,000.00	-\$20,000.00	\$0.00	NA	\$0.00	-\$20,000.00	Low	To be auctioned when new trailers arrive Feb 2026	Technical & Rural Services	On Track	0%	30/08/24	30/05/25
121 Trade - 2022 Toyota Hilux (MO)		5120350 PD967H	-\$40,000.00	-\$40,000.00	-\$43,636.36	NA	-\$43,636.36	\$3,636.36	Completed	Traded	Technical & Rural Services	Complete	100%	30/08/24	30/05/25
122 Trade - 2022 Toyota Hilux (CF)		5120350 PD8164B	-\$35,000.00	-\$35,000.00	-\$35,454.55	NA	-\$35,454.55	\$454.55	Completed	Traded	Technical & Rural Services	Complete	100%	30/08/24	30/05/25
123 Trade - 2022 Toyota Hilux (Works Foreman)		5120350 PD026C	-\$35,000.00	-\$35,000.00	-\$36,818.18	NA	-\$36,818.18	\$1,818.18	Completed	Traded	Technical & Rural Services	Complete	100%	30/08/24	30/05/25
124 Trade - 2021 Isuzu Dmax (Works)		5120350 PD8165	-\$15,000.00	-\$15,000.00	\$0.00	NA	\$0.00	-\$15,000.00	Low	To be disposed of when new is purchase March 2025	Technical & Rural Services	On Track	0%	30/08/24	30/05/25
125 Trade - Replacement of Homecare Fuso Rosa Bus		5080450 PD072A	-\$47,592.00	-\$52,000.00	-\$47,590.91	NA	-\$47,590.91	-\$4,409.09	Completed	Under budget income by \$4.4k	Corporate & Community Services	Complete	100%	02/07/24	10/07/24
128 NDVC Monopoly Board Game Project		2130214 MONOB01	\$20,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	Low		Corporate & Community Services	On Track	10%	01/07/24	30/04/25
129 MAF Bush Fire Prevention Funding		2050120 20501200	\$106,000.00	\$106,000.00	\$44,981.82	\$24,670.50	\$69,652.32	\$36,347.68	Low	10/9/2024 - Project being extended to November 2024. 80% of the works completed. Seeking variation to Bannister Road Reserve for fencing. 24/9/24 - Funding Body has rejected the requested variation to the fencing and surveying works. CEO request the surveying works to proceed and request a budget amendment in January to fencing - \$30k.	Development & Regulatory Services	Off Track	80%	01/07/24	31/10/24
131															
132															
133															
134															
135															

	Project Title/Task	COA	Job	Original Budget	Current Budget	Actual Exp / Income to 4/12/24	Outstanding PO Exp to 4/12/24	Total Committed Expenditure or Income Received	Budget Remaining (incl P/Os)	Current Risk of completion by 30/6. H=Unlikely	Comments	Accountability	Status	% Complete	Start Date	Due Date	
136																	
137																	
138																	

10.4 OFFICE OF THE CHIEF EXECUTIVE OFFICER

10.4.1 ADOPTION OF 2023/2024 ANNUAL REPORT

File Reference	12.2.1, 4.2.6
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	3 December 2024
Author	Dale Stewart - Chief Executive Officer
Authorising Officer	Dale Stewart - Chief Executive Officer
Attachments	<ol style="list-style-type: none">1. Shire of Narrogin 2023/2024 Annual Report (containing Annual Financial Report and Independent Audit Report)2. Auditors Management Letter (Confidential – Under Separate Cover)

Summary

The Local Government Act 1995 requires that Council accepts the draft Annual Report each financial year, including the Financial and Auditor's Reports, no later than 31 December or within two months of the Auditor's Report becoming available, if that is not received prior to 31 December.

The Auditor's report was received on 22 November 2024. The Audit Advisory Committee will meet with the Auditor on 11 December 2024 (prior to the scheduled Council Meeting) and officers have recommended to the Audit Committee and the Council to accept the Annual Financial Statements and Independent Audit Report.

Background

Under Section 5.53 of the Local Government Act 1995, the Shire is required to prepare an Annual Report for each financial year. The report is to contain:

- A report from the Shire President and Chief Executive Officer;
- An overview of the Plan for the Future / Strategic Community Plan;
- The 2023/24 Financial Report;
- The 2023/24 Auditor Report; and
- Any other prescribed information.

Council is also requested to consider determining the date, time and location of the Annual General Meeting. The meeting must be held within 56 days from the date Council accepts the Annual Report and Financial Statements.

If Council accepts the Annual Report at this meeting, the latest possible date for the meeting is Wednesday 5 February 2025.

Consultation

Consultation occurred with the Auditors and:

- Manager Corporate Services;
- Executive Management Team; and
- Audit Advisory Committee (11 December 2024).

Statutory Environment

The following statutory implications relate:

- Local Government Act 1995 Section 5.27 – Electors’ general meetings;
- Local Government Act 1995 Section 5.29 – Convening electors’ meetings;
- Local Government Act 1995 Section 5.53 – Annual reports;
- Local Government Act 1995 Section 5.54 – Acceptance of annual reports;
- Local Government Act 1995 Section 5.55 – Notice of annual reports; and
- Local Government Act 1995 Section 5.55A – Publication of annual report.

It is noted that whilst the Local Government Amendment Bill 2024 has been passed by both houses of Parliament (Legislative Assembly on 27 November 2024), the particular provisions regarding changing the Audit Committee to a Audit, and Improvement Committee, with independent Chair (President Member) has yet to be proclaimed. A date for this is not known.

Policy Implications

There are no known policy implications on this matter.

Sustainability & Climate Change Implications

Environmental - The Annual Report reflects the Shire’s commitment to environmental sustainability, as demonstrated by initiatives such as the construction of a 5ML stormwater dam at the airport for aerial firefighting, which promotes resource efficiency and preparedness against climate-related emergencies. Additionally, the investment in the Narrogin & Dryandra Visitor Centre highlights efforts to encourage eco-tourism while preserving the natural environment. These actions align with the Shire’s strategic goals to conserve and enhance the natural environment.

Economic - The report outlines key projects that support economic sustainability, such as investments in infrastructure and tourism initiatives, which have long-term benefits for local growth. Projects like the addition of chalets at the Narrogin Caravan Park and upgrades to the road network bolster economic resilience by attracting visitors and improving regional connectivity. These initiatives provide a strong foundation for sustained economic activity in the Shire.

Social - The Annual Report showcases programs and initiatives that foster social sustainability, including the Youth Health and Wellbeing Event and NAIDOC and Seniors Week activities, which promote community cohesion and resilience. Projects like the Lions Park upgrades and improvements at the Narrogin Library demonstrate the Shire’s commitment to inclusive community development, contributing to the long-term well-being of residents.

Financial Implications

It is noted that the Audit Report provided no matters of significance for the Council to be appraised of.

The Annual Financial Report includes an audited carried forward surplus of \$3.25M which includes approximately \$2.2M of Commonwealth Financial Assistance Grants, paid in advance. It is noted that

the Council’s adopted budget for the 2024/2025 financial year includes a budget brought forward surplus of \$2.85M with the additional revenue of \$372K having been addressed at the Council meeting on 27 November 2024.

Net debt as at 30 June 2024 sits at \$1.38M, down from \$1.52M with Cash Backed Reserves at \$4.9M, down slightly from \$5.3M and Net Assets under management being \$166.7M, up slightly from \$165.9M in 2023.

Other key takeaways:

- Revenue Performance
 - Total Revenue: \$16.05M (up from \$14.97M in 2023).
- Key Contributors:
 - Rates: \$5.77M.
 - Operating and Capital Grants: \$5.68M.
 - Fees and Charges: \$3.64M.
- Expense Highlights
 - Total Operating Expenses: \$15.23M (up from \$13.63M in 2023).
- Largest Cost Centres:
 - Employee Costs: \$6.09M.
 - Depreciation: \$3.59M.
- Cash Flow Position
 - Closing Cash: \$9.63M, slightly down from \$9.65M in 2023.
- Operating Activities: Generated a net inflow of \$2.67M.
- Investing Activities: Recorded a net outflow of \$2.52M due to capital asset purchases.
- Capital Investments
 - Infrastructure Development: \$3.37M invested.
 - Key Projects: Roads and community facilities upgrades.
- Liabilities and Borrowings
 - Current Liabilities: \$3.13M, up from \$2.45M in 2023.
- Lease liabilities reduced to \$39K from \$68k in 2023.

Strategic Implications

Key accomplishments include enhancing tourism through improved infrastructure, fostering community spirit with inclusive events and facility upgrades, conserving the natural and built environment with sustainable projects, and strengthening organisational efficiency and engagement. These efforts demonstrate the Shire’s commitment to sustainability, community wellbeing, and regional growth, ensuring Narrogin remains a thriving and connected community.

Shire of Narrogin Strategic Community Plan 2017-2027:		
Objective	4.	Civic Leadership Objective (Continually enhance the Shire's organisational capacity to service the needs of a growing community)
Outcome:	4.1	An efficient and effective organisation
Strategy:	4.1.1	Continually improve operational efficiencies and provide effective services
Strategy:	4.1.2	Continue to enhance communication and transparency

Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
The adoption of the Annual Report, including the Annual Financial Report, is a statutory obligation under the Local Government Act 1995. Failure to adopt the report within the required timeframe may result in non-compliance with legislative requirements, leading to reputational damage, loss of community trust, and potential regulatory action. Additionally, delays in adoption could hinder effective communication of the Shire's performance and financial position to stakeholders, impacting transparency and accountability.	Rare (1)	Moderate (3)	Low (1-4)	Compliance Requirements	Accepting the Annual Report will ensure compliance.

Risk Matrix

Consequence Likelihood		Insignificant		Minor		Moderate		Major		Catastrophic	
		1	2	3	4	5	6	7	8	9	
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)					
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)					
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)					
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)					
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)					

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; work health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of three (3) has been determined for this item. Any items with a risk rating of 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

Comment/Conclusion

It is recommended that the Annual Report be considered by the electors of the Shire at the Annual Electors' Meeting (AEM) to be held on Wednesday 5 February 2025 commencing at 5:30PM, which is within the 56-day period from the date of Council accepting the draft Annual Report.

Elected Members may wish to consider bringing forward the proposed Monthly Briefing Session scheduled for Wednesday 12 February 2025 to coincide with the AEM, commencing at 5:00PM, with a meal scheduled for 6:00PM.

Voting Requirements

An Absolute Majority decision (of the Council) to accept the Annual Report is required.

OFFICERS' AND AUDIT & RISK COMMITTEE RECOMMENDATION & COUNCIL RESOLUTION 111224.04

Moved: Cr Wiese

Seconded: Cr Fisher

That with respect to the 2023/2024 Annual Report, Council:

- 1) Accept the Annual Report including the Annual Financial Report and Audit Report for the 2023/2024 year, noting that it is 'unqualified' and there are no matters of significance raised by the Auditors;
- 2) Convene the Annual Electors' Meeting on 5 February 2025, in the Council Chambers, commencing at 5:30PM; and
- 3) Publish the Annual Report, Audit Report, Notice of Meeting and give public notice(s) to the above effect, pursuant to the Local Government Act 1995, sections 5.29, 5.55, 5.55A, in the Narrogin Observer, on the Shire's Website, official Notice Boards and Facebook site.

CARRIED BY ABSOLUTE MAJORITY 6/0

For: President Ballard, Cr Broad, Cr Fisher, Cr Bartron, Cr Wiese, Cr McNab

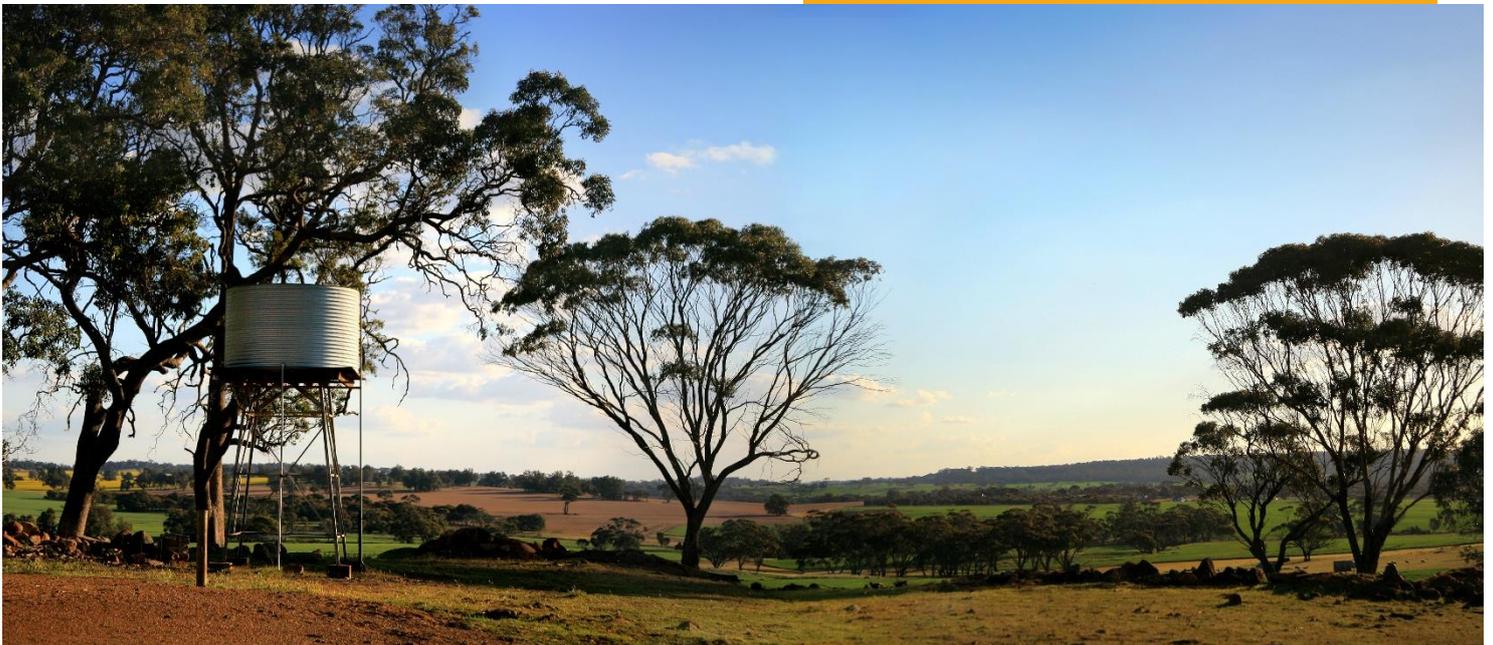
Against: Nil



Annual Report 2023/2024

SHIRE OF NARROGIN

A leading regional economic driver and a socially interactive and inclusive community.



Acknowledgement of Noongar People

The Shire of Narrogin acknowledges the Noongar people as traditional custodians of this land and their continuing connection to land and community. We pay our respect to them, to their culture and to their Elders past and present.

Naatj ngiyen Birdiya Gnarojin kep unna nidja Noongar Moort ngaala maya nidja boodjera baarlap djoowak karlerl koolark. Ngalak niny ngullang karnan balang Bibolman baalap borong koora wer boorda.

Noongar translation by Elder Basil Kickett

Electronic copies of documents are available for download from the Shire of Narrogin website www.narrogin.wa.gov.au.

Alternative formats are also available upon request, including large print, electronic format (disk or emailed), audio or Braille.

Cover Photo by Professional Photographer (Kirsten Sivyer) www.photographicbykirstensivyer.com.au

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About the Shire of Narrogin

The vibrant and evolving rural community of Narrogin is nestled in the Wheatbelt South region of Western Australia, 192 km (approximately two hours) southeast of Perth. Positioned in the Narrogin Valley on the traditional lands of the Noongar people from the Gnaala Karla Booja region, Narrogin celebrates its cultural heritage and connection to the land. Nearby, the historic township of Highbury, 16 km to the south, serves as a community focal point for local residents.

Narrogin is easily accessible thanks to its robust transport infrastructure, which includes rail connections, sealed highways, and a two-strip airport featuring sealed runway. Residents enjoy a modern standard of living supported by well-developed utilities, including high-quality water supplies, consistent electricity services, and high-speed internet access via the NBN and optical cable network.

The Shire offers a wealth of community services. Healthcare is anchored by the highly regarded Narrogin Regional Hospital and complemented by proactive aged care services. Recreation is well-supported by the Narrogin Regional Leisure Centre (NRLC), which features a heated indoor pool, fully equipped gym, sports grounds, and a range of clubs. Educational opportunities abound with three independent primary schools, a senior high school, an agricultural college, a residential college, and a TAFE campus.

Cultural and historical engagement is fostered through the Shire's active library and Heritage Museum, as well as through the efforts of ARtS Narrogin and the NEXIS Committee, which provide platforms for creative and cultural expression. The community is further enriched by a wide range of shops, cafes, restaurants, and professional services that cater to everyday needs.

Commerce & Industry

The local economy is driven by agriculture, complemented by industries such as healthcare, education, construction, and light engineering. Narrogin is also home to businesses specialising in brickmaking, automotive and machinery servicing and sales, and cabinet-making. Professional services, including financial, legal, and accountancy firms, play a significant role in supporting the Shire's economy. The Narrogin Chamber of Commerce is an active advocate for local business, fostering growth and collaboration across the region.

Due to various comparative advantages, the Shire is also increasingly being seen as an attractive place for the development of 'future' and renewable industry activities such as wind, solar, and battery storage.

Local Attractions and Events

The Shire of Narrogin offers an array of attractions and events, drawing visitors and new residents alike. Natural highlights include Gnarojin Park, Railway Dam, Dryandra Woodlands National Park, Barna Mia, and Foxes Lair, while heritage sites such as the Old Courthouse Museum provide a window into the region's past. The Narrogin and Dryandra Visitor Centre, managed by the Shire, serves as a central resource for exploring these destinations.

Community events such as the Narrogin Agricultural Show and Revheads Weekend celebrate the region's unique character and foster local pride. Recreation is well-supported at the NRLC, which features state-of-the-art facilities, including an Olympic-grade synthetic hockey turf and a range of fitness classes.

The Shire of Narrogin continues to be a vibrant and welcoming community, offering a rich blend of history, culture, and modern amenities that enhance the lifestyle of residents and visitors.

Shire President's Message



It is with great pride and optimism that I reflect on the achievements of the Shire of Narrogin during the 2023/2024 financial year. This has been a year of meaningful progress, where collaboration, innovation, and community spirit have driven us forward and laid the groundwork for a vibrant future.

This year, we focused on delivering key projects that improve the lives of our residents while maintaining high levels of service across all programs. By embracing innovation, streamlining processes, and managing resources wisely, we have ensured that every initiative adds value to our community.

At the heart of our achievements is the unwavering support of our community. Our volunteers continue to play a vital role, dedicating their time and skills to enrich the lives of others. Your contributions make a lasting difference and inspire us all. Thank you for helping to make Narrogin a community that truly cares.

I would also like to commend our Chief Executive Officer, the Executive Team, and all Shire employees for their tireless efforts throughout the year. Your professionalism, adaptability, and focus on delivering results have been critical to our success. To my fellow Elected Members, I offer my heartfelt thanks for your dedication to ensuring our community's needs are at the forefront of every decision we make.

This Annual Report reflects the strength of our shared vision and the outcomes of our collective hard work. From infrastructure enhancements to operational efficiencies, every initiative has been undertaken with the goal of making Narrogin a thriving and sustainable community.

As we move forward, I am confident that by working together, we will continue to build on this year's successes and make Narrogin an even better place to live, work, and thrive. Thank you for your support and contributions in shaping our community's bright future.

Narrogin, Love the Life!

A handwritten signature in black ink, appearing to read 'Leigh Ballard'.

Leigh Ballard
Shire President

Report from the Chief Executive Officer

It is with immense pride and gratitude that I share the achievements and progress of the Shire of Narrogin over the past year. This has been a year of meaningful advancements and shared successes, driven by the dedication and collaborative efforts of our employees, Elected Members, and the broader community.

I extend my heartfelt thanks to the Shire President and Deputy Shire President for their steadfast leadership, which has been pivotal in guiding us toward our goals. To all Elected Members and their families, your commitment to public service and your focus on representing the best interests of our residents have been invaluable to our progress.

Our efforts during the 2023/2024 financial year focused on delivering impactful projects that enhance infrastructure, improve services, and strengthen community connections. Some notable achievements include:



- **Emergency Services Infrastructure:** Implementation of Bush Fire Mitigation works and increased water storage to enhance safety and preparedness.
- **Community Enhancements:** Installation of BBQ shelters and upgraded amenities at Wilbur Park, Narrogin Skatepark, and Lions Park, including disability-friendly features.
- **Sustainable Development:** The development of a dam at Narrogin Airport for stormwater harvesting and solar-powered projects at the Narrogin Caravan Park.
- **Heritage and Recreation:** Completion of projects at Narrogin Railway Station, the painting of the XA Class Train, and upgrades to the Narrogin Tennis Courts.
- **Road and Bridge Upgrades:** Extensive roadworks, including resealing and re-sheeting across the Shire, widening of 3km of Wandering Road, as well as critical bridge restorations at Manaring and Whinbin Rock Roads.
- **Facility Improvements:** Completion of the relocation and fit-out of the Narrogin & Dryandra Visitor Centre, and enhancements at the NRLC and additional accommodation at the Narrogin Caravan Park.

These accomplishments reflect our commitment to addressing the needs of our community while planning for a sustainable and prosperous future. Each project has been designed to deliver long-term benefits to the Shire, ensuring that Narrogin remains a place where residents and businesses can thrive.

As we look ahead, I am confident that our continued focus on innovation, collaboration, and community-driven solutions will allow us to build on these successes. Thank you for your ongoing support, dedication, and shared commitment to making the Shire of Narrogin a vibrant and welcoming community.

A handwritten signature in black ink, appearing to read 'Dale Stewart'. The signature is fluid and cursive, written over a light grey circular stamp.

Dale Stewart
Chief Executive Officer

Elected Members

The Shire of Narrogin is a corporate body consisting of seven (7) elected members including a publicly elected Shire President. Elected Members have the very important policy-making role for the Shire. They identify community needs, set the objectives to meet those needs, determine the priorities between competing demands and then allocate the resources to meet those objectives.



*President
Leigh Ballard
(Term Expires 2025)*



*Deputy President
Cr Graham Broad
(Term Expires 2027)*



*Cr Clive Bartron
(Term Expires 2025)*



*Cr Murray Fisher
(Term Expires 2025)*



*Cr Roxanne McNab
(Term Expires 2025)*



*Cr Josh Pomykala
(Term Expires 2027)*



*Cr Tim Wiese
(Term Expires 2027)*



THREE ADDITIONAL MODERN CHALETs AT THE CARAVAN PARK

Community Strategic Plan / Corporate Business Plan Overview

This report is based on the Community Strategic Plan that was adopted in 2017 and reviewed in 2019 and the accompanying Corporate Business Plan that was updated in May 2023.

Section 5.53(i) of the Local Government Act 1995 requires the Annual Report to include “an overview of the Plan for the Future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or continue in the next financial year”.

1. ECONOMIC OBJECTIVE

Support growth and progress, locally and regionally.

Key Performance Measures:

- Population statistics
- No. of development approvals
- Assessed vacancy rates (business and residential)
- No. of building approvals

Outcome 1.1 Growth in revenue opportunities

The Shire of Narrogin has continued its focus on securing grants and advocating to government and non-government entities, despite challenges posed by sparse funding opportunities in an environment of significant fiscal pressures at both the National and State levels during 2023/24. To mitigate these challenges, the Shire has strengthened regional collaboration by working with nine neighbouring local governments, providing contracted and resource-sharing services in areas such as Town Planning, Building, Ranger, and Environmental Health Services. These partnerships bolster the region’s resilience and optimise resource efficiency.

Additionally, the Shire has supported and celebrated local business growth by recognising new start-ups within the townsite and CBD. This initiative, undertaken in partnership with the Shire President and the Chamber of Commerce, fosters business confidence and demonstrates the Shire’s commitment to economic development.

A significant milestone was achieved with the Shire bringing the management of the Narrogin Recreation Centre back in-house on 26 October 2023. This strategic move not only strengthens

operational capacity but also promotes local growth and diversity, enhancing opportunities for industry, business, and investment while contributing to the vibrancy of the region.

1.2.1 Attract new industry, business, investment and encourage diversity whilst encouraging growth of local business

Buy Local

The Shire of Narrogin strengthened regional collaboration by working with nine neighbouring local governments to provide contracted and resource-sharing services, including Town Planning, Building, Ranger, and Environmental Health Services. This partnership fosters economic resilience and efficiency. Local businesses were further supported through the “Buy Local” policy, encouraging local procurement to create employment opportunities and stimulate economic growth.

Buy Local Purchasing Policy

The Shire of Narrogin is committed to buying local wherever practical and has adopted a Buy Local policy, entitled, ‘3.2 Purchasing – Regional Price Preference’. The Council Policy Manual is available in our Document Centre <https://www.narrogin.wa.gov.au/documents/532/council-policy-manual>.

The policy is applied pursuant to State Laws (the Local Government (Functions and General) Regulations 1996) that allows the Shire of Narrogin to positively discriminate (give preference) to local suppliers, subject to certain constraints.

The price preference will apply to suppliers who are based in and operate from the preference region i.e. Shires of Narrogin, Cuballing, Wickelbin, Williams and Wagin in relation to all purchasing by the Shire of Narrogin for the supply of goods and services and construction (building) services, unless specifically stated otherwise, providing they are competitive in regard to specification, service, delivery and price.

The following levels of preference are applied to the whole of the contract for all purchasing under this provision:

- 10% for Goods or services (maximum reduction of \$30,000); and
- 5% for Construction Services (including building and roadworks etc) – (maximum reduction of \$50,000).

Narrogin & Districts Business Directory

Businesses are encouraged to provide their details on the Narrogin Chamber of Commerce business directory so that employees of the Shire, as well as other business and residents, are aware of their products and services when opportunities arise.

Local Purchasing

The following summarises the Shire’s local purchasing undertaken during the financial year. Unfortunately, much of our annual purchases, including specialised contractors such as hot bitumen works, electricity and gas, cannot be sourced locally.

Payment Totals FY 2023/24		Average % FY 2023/24	
Local Suppliers (\$)	2,861,945	Local Suppliers (%)	39.43
Payroll (\$)	4,395,856	Payroll (%)	60.57
Total Local (\$)	7,257,801	Total Local (%)	50.24
Total Non-Local (\$)	7,188,188	Total Non-Local (%)	49.76

1.2.2 Promote Narrogin and the Region

The Shire of Narrogin actively promoted the region as a vibrant hub for business and tourism through strategic initiatives supporting economic growth. In partnership with the Narrogin Chamber of Commerce, the Shire maintained and enhanced a comprehensive business directory, connecting local businesses with customers, residents, and visitors. This directory highlights the diversity and quality of local enterprises, fostering economic resilience, encouraging business growth, and strengthening Narrogin's appeal for investment and tourism. Additionally, the development of a digital kiosk at the Narrogin & Dryandra Visitor Centre aims to enhance the visitor experience and further boost regional tourism.

Outcome 1.2 Increased Tourism

The Shire of Narrogin strengthened its tourism profile through several key initiatives and projects, solidifying its status as a premier regional destination. The launch of the Narrogin & Dryandra Visitor Centre website provided a dynamic platform to showcase the region's attractions and events. This engaging resource, paired with targeted infrastructure improvements such as at the Caravan Park and the Narrogin Railway Station, enhances the visitor experience. The Shire also promoted Dryandra Woodland National Park, Western Australia's newest National Park, as a key eco-tourism destination. These efforts reflect the Shire's dedication to cultural, natural, and heritage-based tourism.

1.2.3 Promote, develop tourism and maintain local attractions

The Shire of Narrogin launched the Narrogin & Dryandra Visitor Centre website, a comprehensive platform promoting local attractions and events. With an interactive calendar, it ensures easy access to information, encouraging community engagement and participation.

As part of its eco-tourism efforts, the Shire hosted a Stargazing event at Dryandra Woodland National Park, drawing 65 attendees. The event featured Aboriginal storytelling by Ross Storey and a guided bushwalk, offering a unique cultural and natural experience.

Tourism infrastructure was also enhanced with the addition of three modern chalets at the Caravan Park, catering to growing visitor numbers and providing a comfortable base for exploring the region.

Upgrades at Lions Park, including the installation of a disability-friendly swing, further demonstrate the Shire's commitment to creating inclusive and accessible spaces.

These initiatives collectively strengthen Narrogin's appeal as a destination for cultural, eco-tourism, and regional exploration.

Outcome 1.3 An effective well maintained transport network

The Shire of Narrogin delivered key transport infrastructure projects during the financial year, focusing on road safety, connectivity, and long-term asset management, while addressing critical safety concerns in high-risk areas. Re-sheeting and resealing projects on key routes further enhanced the durability and functionality of vital transport corridors, supporting residents, businesses, and agricultural operations.

Additional improvements included the installation of a solar-powered streetlight on Federal Street, enhancing visibility and safety for pedestrians and vehicles. These initiatives reflect the Shire's commitment to maintaining an efficient and safe transport network that supports regional development and the evolving needs of the community.

1.2.4 Maintain and improve road network in line with resource capacity

The Shire made significant strides in enhancing regional transport infrastructure through key road projects and maintenance initiatives. The construction of Whinbin Rock Road and the rehabilitation of Tarwonga Road under the Blackspot program addressed critical safety concerns, improving road safety, traffic flow, and connectivity for residents, businesses, and the agricultural sector.

Additionally, the Shire completed extensive re-sheeting and resealing across the road network, extending the lifespan of road assets, and enhancing accessibility. The completion of roadworks on Whinbin Rock Road further underscores the Shire's commitment to fostering regional growth, ensuring efficient transportation, and maintaining safe, reliable roads for the community.

1.2.5 Review and implement the Airport Master Plan

The Shire of Narrogin enhanced community safety and emergency preparedness with the construction of a 5ML stormwater dam at the Narrogin airport, supported by large-capacity water tanks. This critical infrastructure ensures a reliable water supply for aerial firefighting during bushfire emergencies, significantly improving the Shire's ability to respond swiftly and protect lives, property, and the environment.

This project also supports the Shire's broader airport infrastructure goals, enhancing the facility's operational capacity while prioritising safety and resilience. It highlights the Shire's proactive investment in mitigating risks and promoting community wellbeing through strategic infrastructure development.

Outcome 1.4 Agriculture opportunities maintained and developed

The Shire of Narrogin reinforced its commitment to the local agricultural sector by prioritising the maintenance and enhancement of critical transport infrastructure. Completed projects, such as the re-sheeting and resealing of rural roads like Narrogin Harrismith Road and Tarwonga Road, ensured reliable and efficient access for the transportation of agricultural goods and machinery. These upgrades reduce travel times, enhance safety, and support the efficiency of farming operations, benefiting both producers and the wider community.

By focusing on the upkeep of vital transport networks, the Shire enables the growth and resilience of the agricultural community, fostering sustainability within one of the region's most essential industries. These initiatives underline the Shire's dedication to ensuring the longevity and productivity of the agricultural sector, a cornerstone of the local economy.

1.2.6 Support development of agricultural services

The Shire of Narrogin reinforced its commitment to the agricultural community with the upgrade of the Highbury East Road culvert, enhancing access for agricultural transportation. By maintaining and improving key transport routes, the Shire ensured vital corridors for goods, equipment, and produce remained safe and efficient, reducing logistical challenges and vehicle wear.

In addition to infrastructure improvements, the Shire collaborated with local stakeholders and government bodies to advocate for initiatives that promote agricultural sustainability. Through strategic partnerships and investments, the Shire supports a resilient agricultural industry, ensuring its continued success amid evolving economic and environmental conditions.

These efforts underscore the Shire's dedication to fostering a thriving agricultural economy and strengthening its role in the region's prosperity.



UPGRADES AT LIONS PARK NARROGIN TO INCLUDE DISABILITY-FRIENDLY SWINGS

2. SOCIAL OBJECTIVE

To provide community facilities and promote social interaction.

- Key Performance Measures:
- Social media activity
 - Community participation levels in recreation activities and events
 - Recreation Centre usage rates
 - Reduction in anti-social behaviour

Outcome 2.1 Provision of youth services

The Shire of Narrogin demonstrated its commitment to supporting local youth by delivering targeted programs and initiatives designed to foster engagement, development, and wellbeing. Over 300 young people contributed to the creation of a comprehensive Youth Strategy, ensuring that their voices shaped the Shire's approach to youth services. This collaborative effort laid the foundation for initiatives that address the diverse needs of young residents.

To further support youth development, the Shire organised a variety of school holiday programs tailored to different age groups, providing safe and engaging opportunities for recreation and social interaction. These programs also served as a platform to gather valuable feedback from young participants, helping the Shire refine its services and plan future activities. Collectively, these efforts highlight the Shire's dedication to creating an inclusive and supportive environment for its youth, promoting their growth and connection to the community.

2.2.1 Develop and implement a youth strategy

The Shire of Narrogin demonstrated its commitment to empowering young people through the development of a comprehensive Youth Strategy, informed by input from over 300 local youths. This collaborative process ensured that the needs and aspirations of young residents were at the forefront of policies and programs aimed at enhancing their wellbeing and opportunities.

To implement the strategy, the Shire delivered engaging school holiday programs tailored to various age groups, providing safe spaces for social interaction, recreation, and personal development. A highlight

of these initiatives was the Narrogin Youth Health and Wellbeing Festival, which engaged 230 students in activities promoting mental and physical health.

By actively involving its youth and prioritising their feedback, the Shire has fostered an inclusive and supportive environment that nurtures the potential of its younger residents.

Outcome 2.2 Build a healthier and safer community

The Shire of Narrogin remains steadfast in its commitment to creating a healthier and safer community through strategic initiatives and infrastructure enhancements. By focusing on public safety, emergency preparedness, and overall community wellbeing, the Shire has implemented measures to safeguard lives and property while promoting a sense of security and resilience. These efforts not only protect the community but also foster an environment where residents and businesses can thrive with confidence. Through targeted projects and programs, the Shire continues to address the current and future needs of its community.

2.2.2 Support the provision of community security services and facilities

The Shire of Narrogin advanced public safety with upgraded CCTV systems installed in key public spaces, enhancing surveillance to deter crime and provide peace of mind for residents and businesses.

To further strengthen emergency preparedness, the Shire constructed a 5ML dam at the airport, ensuring a reliable water supply for aerial firefighting operations. Additionally, a fast-fill trailer was delivered to the Nomans Lake Volunteer Bush Fire Brigade, enabling rapid water access during fire emergencies.

These proactive measures highlight the Shire's commitment to safeguarding lives, property, and the environment, fostering a safer and more resilient community.

2.2.3 Advocate for mental health and social support services

The Shire of Narrogin partnered with local organisations to promote mental health awareness through events and resources, including the inaugural Youth Health and Wellbeing Festival. This event, attended by 230 students from the Southern Wheatbelt region, provided an engaging platform to educate young people on maintaining their wellbeing.

The festival featured interactive workshops, activities, and expert-led discussions addressing key issues affecting youth. By supporting initiatives like these, the Shire demonstrates its commitment to fostering a community that prioritises mental health and equips young residents with the tools to lead healthier, more resilient lives.

2.2.4 Continue and improve provision of in-home care services

The Shire of Narrogin replaced its Homecare fleet vehicles to ensure reliable delivery of essential in-home care services. These services provide vital support to vulnerable community members, enabling them to live independently and with dignity through daily living assistance and tailored care programs that address individual needs.

By maintaining and enhancing these critical services, the Shire reaffirms its commitment to fostering an inclusive and compassionate community where all residents can access the support they need to thrive.



XA CLASS LOCOMOTIVE XA1415 AT THE HISTORIC RAILWAY STATION AND NARROGIN & DRYANDRA VISITOR CENTRE

Outcome 2.3 Existing strong community spirit and pride is fostered, promoted and encouraged

The Shire of Narrogin continues to prioritise initiatives that foster a strong sense of community spirit and pride, promoting connection, inclusivity, and engagement among residents. Through the development of infrastructure, facilitation of events, and support for cultural and recreational initiatives, the Shire has made significant strides in strengthening community bonds. These efforts aim to create a vibrant and welcoming environment where all residents feel valued and connected.

By advancing the Sport and Recreation Master Plan, supporting community groups and volunteers, and organising events such as Seniors Week and Gadabout trips, the Shire demonstrates its commitment to bringing people together and enriching community life. Further, the Shire has invested in improving community facilities like Lions Park and the Bob Farr Memorial Library, ensuring these spaces are inclusive and accessible for all. Additionally, the Shire's support for arts and culture through programs, projects, and partnerships highlights its dedication to celebrating creativity and preserving heritage. Collectively, these initiatives reflect the Shire's focus on building a cohesive, inclusive, and proud community.

2.3.1 Develop and activate Sport and Recreation Master Plan

The Shire of Narrogin advanced its Sport and Recreation Master Plan with significant progress on conceptual plans for a state-of-the-art community and sporting hub at the Narrogin Regional Leisure Centre (NRLC) precinct. In collaboration with Regional Architects, the Shire is working toward creating a versatile space that meets the diverse needs of residents, supporting a range of sports and community activities.

This development reflects the Shire's commitment to fostering an active, connected, and inclusive community through modern and accessible recreational facilities.

2.3.2 Engage and support community groups and volunteers

The Shire of Narrogin strengthened community connections and engagement through key initiatives aimed at fostering inclusion and active participation. The *Welcome to Narrogin* event introduced new residents to local community groups and services, creating a sense of belonging and encouraging

involvement in community life.

The Shire also promoted volunteerism through the *Faces of Service* campaign, celebrating the contributions of local volunteers and inspiring others to participate. Further supporting community development, the Shire partnered with the Upper Great Southern Hockey Association to successfully launch indoor hockey, expanding recreational opportunities and promoting active lifestyles.

These initiatives highlight the Shire's commitment to building a vibrant, inclusive, and connected community.

2.3.3 Facilitate and support community events

The Shire of Narrogin fostered community spirit through a range of events that brought residents together and promoted social connection. Seniors Week featured a nostalgic concert by Andrew Simpson, celebrating the music of Gene Pitney and providing an enjoyable experience for Narrogin's senior community.

The Shire also organised Gadabout trips, engaging 117 participants with opportunities to explore destinations across Western Australia and build social connections. Additionally, the Shire hosted a Stargazing event at Dryandra Woodland National Park, featuring Aboriginal storytelling and guided bushwalks, blending cultural and natural experiences.

These initiatives highlight the Shire's commitment to enriching lives, strengthening community bonds, and promoting social inclusion.

2.3.4 Provide improved community facilities

The Shire of Narrogin showcased its commitment to enhancing community facilities through a range of impactful upgrades. Lions Park received significant improvements, including disability-friendly swings, upgraded irrigation, new pathways, landscaping, and accessible picnic settings, creating an inclusive and welcoming space for all residents.

To further support community engagement, the Shire constructed shelters over BBQ areas at Wilbur Park and Gnarojin Skatepark, enhancing amenities for social gatherings and recreational activities. The Bob Farr Memorial Library also saw inclusivity upgrades, introducing a Dyslexia-Friendly Font Collection and Key Word Sign Storytimes to support individuals with dyslexia, vision impairments, and non-verbal communication needs.

These projects demonstrate the Shire's dedication to creating accessible, high-quality spaces that enrich the lives of residents and visitors alike.

2.3.5 Encourage and support continued development of arts and culture

The Shire of Narrogin supported heritage preservation and cultural enrichment through initiatives that celebrate creativity and local history. A highlight was the restoration and painting of the XA Class Train, underscoring the Shire's commitment to preserving its cultural and historical assets.

Ongoing sponsorship of Arts Narrogin enabled the delivery of diverse programs and events, enhancing the community's cultural vibrancy. The Shire also collaborated with local artists to create impactful community projects, such as a vibrant mural at Gnarojin Park that captures the town's unique character and spirit.

These initiatives demonstrate the Shire's dedication to fostering artistic expression, cultural pride, and the preservation of Narrogin's heritage.

Outcome 2.4 Cultural and heritage diversity is recognised

The Shire of Narrogin proudly showcases its rich cultural heritage through thoughtfully designed walking trails and community projects. At Gnarojin Park, a walking trail highlights five significant Willman Noongar sites, with interpretive panels featuring artwork commissioned from a local Willman Noongar artist. Similarly, the Foxes Lair walking trails include panels identifying two additional Indigenous sites, offering visitors insights into the area's cultural significance.

Progress has also been made on the development of a historical railway display at the Narrogin Heritage Railway Station. This exhibit, enriched by donations of railway memorabilia from past and present residents, celebrates the town's storied railway history. Creative Spaces has been engaged to curate the display, which includes an intricate "N" scale model train exhibit, constructed by a local enthusiast, that depicts Narrogin in the 1960s.

The Shire continues to honour the Noongar people through meaningful acknowledgments. Acknowledgement of Country greetings are incorporated across various media platforms, including Shire publications, with translations provided in Noongar. This initiative was made possible with the guidance of local Noongar Elder Basil Kickett, affectionately known as "Pop Basil," who generously translated the English acknowledgments into Noongar, reflecting the Shire's respect for its Indigenous heritage and commitment to cultural inclusivity.

Since 2016 the Shire of Narrogin has conferred 202 Australian Citizenships.

Year	Number of Citizenships
2016	18
2017	15
2018	8
2019	14
2020	33
2021	39
2022	24
2023	14
2024	37

2.4.1 Maintain and enhance heritage assets

The grand opening of the Narrogin Railway Station marked a significant achievement in the Shire's commitment to heritage preservation. This milestone celebrated the completion of key projects, including the Archibald Walk Trail, the cleanup of Gnarojin Brook, and the restoration of the Railway Station and Footbridge. These efforts enhance the area's historical and environmental significance.

The installation of heritage interpretive panels further highlights the Shire's dedication to preserving and showcasing its rich history for residents and visitors. These initiatives reflect the Shire's ongoing efforts to honour its past, foster community pride, and promote engagement with Narrogin's heritage.

2.4.2 Support our Narrogin cultural and indigenous community

The Shire of Narrogin demonstrated its commitment to cultural understanding and inclusivity by actively supporting NAIDOC Week and Reconciliation Week. These celebrations featured events and sponsorships that united the community in honouring Indigenous heritage and promoting reconciliation.

A highlight was the creation of a mural project celebrating Indigenous resilience and Narrogin's unique cultural identity, showcasing the strength and spirit of the community. These initiatives underscore the Shire's dedication to celebrating diversity, fostering connections, and acknowledging the significant contributions of Indigenous culture to the region.

Outcome 2.5 A broad range of quality education services and facilities servicing the region

The Shire of Narrogin remains committed to supporting and advocating for quality education services and facilities that cater to the diverse needs of the community. By fostering partnerships with educational institutions like TAFE and local schools, the Shire has facilitated opportunities for skill development, practical experience, and lifelong learning. These initiatives not only enhance educational outcomes for residents but also contribute to workforce development and community resilience.

Through impactful library programs, volunteer placement opportunities, and collaboration with community groups, the Shire has established itself as a proactive advocate for education. By leveraging resources and creating pathways to employment, the Shire continues to enrich the educational landscape, ensuring that residents of all ages have access to the tools, knowledge, and support needed to thrive in a dynamic and evolving region.

2.5.1 Advocate for increased education facilities for the region

The Shire of Narrogin actively advocated for enhanced education facilities in the region through a strong partnership with TAFE. This collaboration facilitated volunteer placements, offering students practical experience and skill development in real-world settings. These opportunities supported students' education while contributing to the local workforce, with several participants successfully transitioning into community employment.

The Shire also supported library improvements, including the creation of a dedicated youth space and study pods, further enhancing educational resources and accessibility. These initiatives reflect the Shire's commitment to fostering education and creating pathways to sustainable local employment.

2.5.2 Advocate for and support increased education services

The Shire of Narrogin reinforced its commitment to education through impactful library programs, partnerships with local schools and community groups, and its collaboration with the Narrogin Regional Hospital to welcome medical students from across Western Australia. Alongside the community, the Council and the Shire actively embrace these students, providing them with valuable learning opportunities while showcasing the vibrancy and quality of living and working in the Shire of Narrogin. These initiatives continue to offer vital resources and support for educational growth, enriching the entire community.

The introduction of Hublet stations at the library further enhanced digital education, providing residents with easy access to technology and learning tools. By leveraging the library as a hub for knowledge and collaboration, the Shire has enriched the educational landscape, ensuring residents of all ages can grow and succeed.

3. ENVIRONMENT OBJECTIVE

Conserve, protect and enhance our natural and built environment.

- Key Performance Measures:
- Statutory asset management ratios
 - Compliance with statutory reviews required by the Local Planning Framework
 - Compliance with statutory requirements for the review of the Municipal Heritage Inventory

Outcome 3.1 A preserved natural environment

The Shire of Narrogin is dedicated to protecting and enhancing the natural environment through sustainable initiatives that balance conservation with community and economic benefits. Key projects, such as the proposed Narrogin-Williams Rail Trail, demonstrate the Shire's commitment to preserving ecological and historical assets while promoting eco-tourism and regional connectivity.

3.1.1 Conserve, enhance, promote and rehabilitate the natural environment

The Shire of Narrogin secured funding for a feasibility study for the proposed Narrogin-Williams Rail Trail, highlighting its commitment to conserving and promoting the natural environment. This initiative envisions transforming a historic transport corridor into a vibrant eco-tourism destination, blending environmental preservation with recreational opportunities.

The rail trail concept supports sustainable tourism by encouraging walking, cycling, and nature exploration while preserving the region's historical and ecological features. By advancing this project, the Shire fosters regional connectivity, boosts local economies, and provides residents and visitors with unique ways to engage with the natural environment.

Outcome 3.2 Effective waste services

The Shire of Narrogin is committed to delivering efficient and environmentally responsible waste management solutions. Recent infrastructure improvements demonstrate the Shire's dedication to ensuring regulatory compliance, protecting the environment, and supporting sustainable waste practices for the benefit of the community.

3.2.1 Support the provision of waste services

The Shire of Narrogin strengthened its commitment to effective waste management with key infrastructure upgrades at waste disposal sites. Fencing was installed around the asbestos disposal trench and active refuse site to ensure compliance with regulations and enhance environmental safety.

These improvements protect the surrounding environment and promote responsible waste management, demonstrating the Shire's dedication to maintaining a clean, safe, and sustainable community.

Outcome 3.3 Efficient use of resources

The Shire of Narrogin is committed to implementing sustainable practices that optimise resource use and reduce environmental impact. Through innovative initiatives, such as energy-saving installations and resource conservation measures, the Shire ensures the long-term sustainability of its facilities while benefiting the community and the environment.

3.3.1 Increase resource usage efficiency

The Shire of Narrogin demonstrated its commitment to sustainability and resource efficiency through key initiatives, including the installation of pool covers at the Narrogin Regional Leisure Centre (NRLC) and a photovoltaic system at the Caravan Park. The pool covers reduce water evaporation and heating costs, while the photovoltaic system lowers energy expenses at the park.

These practical solutions highlight the Shire's dedication to conserving resources, reducing environmental impact, and ensuring the long-term financial sustainability of community facilities.

Outcome 3.4 A well maintained built environment

The Shire of Narrogin is dedicated to maintaining and improving infrastructure that enhances safety, accessibility, and connectivity. Recent projects demonstrate the Shire's commitment to creating a functional and inclusive built environment that meets the needs of the community.

3.4.1 Improve and maintain built environment

The Shire of Narrogin completed key infrastructure projects to enhance safety, accessibility, and connectivity. New footpaths on Ensign and Daghish Streets improved pedestrian access, providing safer and more convenient routes for residents. Additionally, a solar-powered streetlight installed on Federal Street enhanced visibility and security for pedestrians and drivers.

These initiatives demonstrate the Shire's commitment to fostering a safer, more inclusive, and connected community.



THE SHIRE OF NARROGIN'S ROAD DEFECT FLOCON UNIT

4. CIVIC LEADERSHIP OBJECTIVE

Continually enhance the Shire's organisational capacity to service the needs of a growing community.

- Key Performance Measures:
- Statutory financial ratios
 - Employee retention rates
 - Volunteer levels

Outcome 4.1 An efficient and effective organisation

The Shire of Narrogin is committed to enhancing operational efficiency and service delivery through streamlined processes and innovative systems. By adopting modern tools and engaging effectively with the community, the Shire ensures transparency, accessibility, and continuous improvement in its operations.

4.1.1 Continually improve operational efficiencies and provide effective services

The Shire of Narrogin improved efficiency and community engagement through streamlined processes and modernised systems. The introduction of the Definitiv system simplified staff and volunteer onboarding, while community surveys, social media updates, and project updates—such as the DAIP and Narrogin-Williams Rail Trail Concept Plan—enhanced communication and transparency.

To further improve service delivery, the Shire implemented Chronicle, a cemetery management software that streamlines records management and provides accurate, accessible information for staff

and the community. This modernisation ensures a more efficient and user-friendly approach to cemetery operations, aligning with the Shire's commitment to continuous service improvement.

4.1.2 Continue to enhance communication and transparency

The Shire of Narrogin prioritises clear and accessible communication through various initiatives. Upgrades to the Narrogin and Dryandra Visitor Centre website improved public access to information, including welcoming customer feedback. Governance practices, such as publishing meeting minutes on the website, ensure transparency in decision-making.

The Shire also uses social media and Shire-owned noticeboards to keep the community informed and engaged. Additionally, the acquisition of **Chronicle** streamlined cemetery records management, providing accurate and accessible information for staff and the public. These efforts reflect the Shire's dedication to fostering transparency, accessibility, and community engagement.

Outcome 4.2 An employer of choice

The Shire of Narrogin provides a competitive benefits package to all its employees, all listed on the Shires web page <https://www.narrogin.wa.gov.au/benefits-of-working-for-the-shire.aspx>. This maximises the opportunity for a broader range and quality of suitable applications to be attracted to our advertised positions.

4.2.1 Provide a positive, desirable workplace

The Shire of Narrogin prioritised attracting and retaining high-quality staff by offering comprehensive employee benefits, including flexible work arrangements, training opportunities, and wellbeing programs. These initiatives foster a positive and supportive work environment.

To further support staff and volunteers, the Shire implemented enhanced processes and resources, including the regular replacement of vehicles and the acquisition of new equipment, ensuring a reliable fleet and the tools necessary for effective service delivery.



RURAL CLINICAL SCHOOL WESTERN AUSTRALIA NARROGIN MEDICAL STUDENTS 2024

Statutory Statements



NARROGIN WAR MEMORIAL PAVILLION, MEMORIAL PARK

Disability Access and Inclusion Plan (DAIP) Report

The Shire of Narrogin is committed to an accessible, inclusive Shire that values all people including those with disability. The Shire, through its Disability Access and Inclusion Plan 2024-2029 (DAIP), plans to ensure that people with a disability have equal opportunities of access and community including to Council services, products, facilities and information and are consulted in a meaningful and appropriate way to facilitate participation with the Shire and the Narrogin and Districts community. The DAIP is a requirement under the Disability Services Act 1993 and each year the Shire is required to report on the achievements and outcomes arising from the Disability Access & Inclusion Plan (DAIP).

The achievements for the year ended 30 June 2024 are listed below and grouped into the outcome areas addressed in the Shire of Narrogin's DAIP.

DAIP Outcome 1: People with disability have the same opportunities as other people to access the services of, and any events organised by, the Shire of Narrogin.

Completed projects include:

- Accessibility Enhancements at Shire Events – Designated and clearly marked areas for wheelchair and mobility aid access, with staff assistance available as needed.
- Inclusive Library Resources – Expanded resources for people with disabilities, including large print materials, jumbo-sized jigsaw puzzles, audiobooks, books in Dyslexia-Friendly Font, and Auslan/Key Word Sign resources; and
- Community Transport and Activities – Ongoing monthly Gadabout trips, a shoppers' bus service, and weekly day centre activities at Jessie House through Narrogin Regional Homecare Services.

The Shire of Narrogin is actively working on a range of projects to enhance accessibility and inclusion. Efforts include promoting accessible services through stakeholder networks and media channels, ensuring major disability stakeholders are informed about event accessibility features, and exploring transport options for individuals with limited mobility to attend Shire events. Initiatives such as Key Word Sign Storytimes and Rhymes are being integrated into library programs, while the extension of homebound library services and inclusive arts and crafts workshops is under investigation. The Shire continues to support all-inclusive group services at Jessie House, facilitate the Home Education Group,

and assess the need for large print keyboards at public internet access points. Additional support is provided for programs like Arts Narrogin's 'Take Your Bus Seats' for seniors and accessible school vacation activities. Advocacy for the International Day of People with Disability, updates to event surveys for accessibility feedback, and ongoing research into funding opportunities further reflect the Shire's commitment to an inclusive community.

The Shire requires all staff to complete online inclusion training modules as part of their mandatory training requirements and all staff completed this in the 2023/24 financial year.

DAIP Outcome 2: People with disability have the same opportunities as other people to access the buildings and other facilities of the Shire of Narrogin

The Shire of Narrogin is progressing several projects to enhance accessibility throughout the community. These include ongoing improvements to footpaths and parking areas, ensuring they are smooth, wide, and unobstructed, with input from disability stakeholders. Accessibility in the Central Business District and key areas is being prioritised to better accommodate wheelchairs, mobility scooters, and assistive devices. The Shire is also working on plans to improve access to the NEXIS Gallery and constructing an accessible footpath around the Narrogin and Dryandra Visitor Centre to improve connectivity for residents and visitors with disabilities. Public spaces are being upgraded with accessible play equipment in playgrounds and accessible picnic settings in key areas, including Lions Park, Wilbur Park, Memorial Park, and the Caravan Park. Regular updates on these initiatives are shared through the Shire's media to keep residents and visitors informed.

DAIP Outcome 3: People with disability receive information from the Shire of Narrogin in a format that will enable them to access the information as readily as other people are able to access it.

Completed projects include:

- Providing key Shire documents, such as the Corporate Business Plan, Strategic Community Plan, and Disability Access and Inclusion Plan (DAIP), in accessible formats upon request to promote inclusivity and ease of access.

The Shire of Narrogin is advancing initiatives to improve digital accessibility and representation. Efforts include enhancing the Shire and Narrogin & Dryandra Visitor Centre websites with features like high contrast, large print, read-aloud options, and plain language to ensure accessibility for all users. Videos are being introduced as an alternative communication method for Council Minutes, media releases, and public notices, incorporating plain language and subtitles to enhance inclusivity. Additionally, the Shire is committed to visually representing people with disabilities in promotional materials, websites, and event advertisements, reflecting the diversity and inclusivity of the community.

Council meetings are open to members of the public, and the building is fully accessible. The Shire responds to an individual's request, so far as reasonably practicable, to accommodate the individual's needs. The Shire of Narrogin do not currently offer the public high quality audio recordings of the outcomes from Council Meetings; however, the Shire is currently reviewing this with a view to implementing in 2024/2025.

DAIP Outcome 4: People with disability receive the same level and quality of service from Shire officers as other people receive.

The Shire of Narrogin is actively working on initiatives to support inclusivity and continuous improvement. Staff training is being prioritised, with plans to introduce an online course through the Shire's safety hub, equipping employees to better support individuals with physical, cognitive, intellectual, or neurodiverse disabilities. Elected Members will continue to receive an annual detailed progress report on the Disability Access and Inclusion Plan (DAIP) each December, ensuring accountability and transparency. Additionally, the Shire is seeking feedback from community members with disabilities through various channels, including online platforms and stakeholder networks, to identify gaps and enhance services and accessibility.

All Customer Service Officers at the Shire receive regular in-house training to ensure a high level of customer service across a wide range of services. All Homecare staff receive regular appropriate

training to assist them to deliver services to clients, who are frail, elderly and disabled. These residents are enabled to stay within their homes and community comfortably and longer.

DAIP Outcome 5: People with disability have the same opportunities as other people to make complaints to the Shire of Narrogin

The Shire of Narrogin is committed to ensuring its complaint process meets all relevant regulations and standards, fostering greater transparency, accountability, and accessibility for the community. To support this commitment, all customer service staff receive regular training in delivering high-quality service, including effectively responding to complaints from individuals with disabilities.

DAIP Outcome 6: People with disability have the same opportunities as other people to participate in any public consultation by the Shire of Narrogin.

The Shire of Narrogin is actively working to gather meaningful feedback from individuals with disabilities on its projects. All public consultations adhere to the Shire's Community Engagement Policy and Disability Access and Inclusion Plan (DAIP), ensuring inclusive practices. Efforts are focused on implementing methods and strategies that enable community members with disabilities to participate fully and have their voices heard on a range of Shire matters.

DAIP Outcome 7: People with disability have the same opportunities as other people to obtain and maintain employment with the Shire of Narrogin.

The Shire of Narrogin is advancing initiatives to promote inclusivity in employment and volunteering. This includes identifying and increasing awareness of volunteer and employment opportunities, as well as traineeship programs, in collaboration with Forrest Personnel. Efforts are focused on providing additional support to current volunteers and employees with disabilities, ensuring inclusive and accessible hiring practices, and highlighting the Shire's commitment to employing and supporting people with disabilities. As an equal opportunity employer, the Shire's Memorandum of Understanding with Forrest Personnel reinforces its dedication to creating meaningful opportunities for individuals with disabilities.

Legislative Review

A review of all locals was last undertaken, in 2021/22 and is not required again until 2027/28. For a list of the new Local Laws please refer to the Shire of Narrogin [website](#) or the Department of Local Government website.

Responsible Officer: Executive Manager Corporate and Community Services.

Structural Reform

The new merged entity officially commenced on 1 July 2016 under the direction of three Commissioners. They ceased their tenure when the new Council was elected on 15 October 2016. Coinciding with that election, a referendum supported the direct election of the Shire President by electors.

To align with the normal election cycle, the term of the President and two Rural and two Urban Ward Councillors concluded in October 2017. The terms of the other elected members concluded in October 2019. From the 2019 Ordinary Local Government elections, the current two Wards (Rural and Urban) were abolished.

In October 2023, following further reforms by the State Government, the number of Councillors was reduced to six (6) plus the popularly elected role of Shire President.

Public Interest Disclosure Act 2003

In accordance with this legislation, procedures have been implemented to facilitate reporting and action on public interest disclosures. During the 2023/24 reporting period, no public interest disclosures were lodged.

Responsible Officer: Executive Manager Corporate and Community Services.

Freedom of Information Act 1992

In complying with the Freedom of Information Act 1992, the Shire of Narrogin is required to prepare and publish an Information Statement. The Shire of Narrogin's Information Statement is reviewed annually and is available to download from the Shire of Narrogin website:

https://www.narrogin.wa.gov.au/Profiles/narrogin/Assets/ClientData/FOI_Statement_May_24_Approved.pdf

A printed copy can be viewed at the Shire Administration Office. The information statement contains information on the type of documents available to the public and how to access those documents. During the 2023/24 year, the Shire received zero requests for information under the Freedom of Information Act.

Responsible Officer: Executive Manager Corporate and Community Services.

State Records Act 2000

The State Records Act 2000 requires that the Shire maintains and disposes of all records in the prescribed manner. The State Records Act 2000 also requires all local authorities to produce a Record Keeping Plan to be endorsed by the State Records Commission. This Plan was reviewed in April 2018 and was approved by the Shire in May 2023 and adopted by State Records Commission in September 2023.

Principle 6 – Compliance with the State Records Commission Standard 2. Requires that government organisations ensure their employees comply with the Record Keeping Plan and include within its Annual Report a section that addresses points 1-4 of the Principle.

Specifically, the Record Keeping Plan is to provide evidence to cite that:

1. The efficiency and effectiveness of the organisation's record keeping systems is evaluated not less than once in every 5 years.
 - The Shire is reviewing its records keeping methods on a continual basis after implementing new procedures.
2. The organisation conducts a record keeping training program.
 - The Shire has performed this on several occasions for management and staff who deal with records.
3. The efficiency and effectiveness of the record keeping training program is reviewed from time to time.
 - The record keeping procedures are under constant review after new procedures have been implemented.
4. The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's record keeping plan.
 - The induction program for new elected members and employees includes an overview of the responsibilities regarding records management.

Responsible Officer: Executive Manager Corporate and Community Services.

Our Commitment to the Asbestos National Strategic Plan (ANSP)

As part of our continued commitment to the health and safety of our community, the Shire is proud to align with the principles outlined in the Asbestos National Strategic Plan (ANSP) Phase 3: 2024-2030. This comprehensive strategy is aimed at reducing asbestos-related diseases, preventing future exposures, and ensuring the responsible management of asbestos containing materials (ACMs) in our built environment.

Our Commitment to the Six Principles of the ANSP

1. Best Practice

We will adopt evidence-based practices to ensure sustained improvement in the safe management and removal of ACMs. Our focus will be on the areas of highest risk, including vulnerable populations who may be more exposed to asbestos.

2. Efficiency

By collaborating with government bodies, non-government organisations, and local stakeholders, we aim to eliminate duplication in efforts and maximise the impact of our collective actions. We will streamline processes to ensure resources are used efficiently in the removal and management of asbestos.

3. Transparency

We will ensure that roles and responsibilities are clearly defined, with all actions and outcomes shared with the public. This commitment to transparency will include regular updates on the progress of asbestos management and removal efforts within the Shire.

4. Partnerships

Effective action requires close cooperation across all levels of government, as well as with non-government organisations and the broader community. We will work hand-in-hand with these groups to amplify the reach and effectiveness of our initiatives, ensuring that every resident is part of the solution.

5. Coordination

We will ensure that all actions are coordinated across different government tiers to maintain consistency and ensure that efforts are targeted and effective. This includes integrating national targets with local strategies to reduce the asbestos-related risks in our community.

6. International Leadership

The Shire is committed to supporting Australia's role in advocating for a global ban on asbestos. While continuing to manage the risks posed by legacy asbestos in our own community, we will also support international efforts to reduce asbestos consumption and promote safe, sustainable practices globally.

By committing to these principles, we will not only improve the safety of our community but also contribute to the broader national and global efforts to eliminate asbestos-related diseases. Together, we can ensure a safer future for all, protect our environment, and support those affected by asbestos-related health issues.

We encourage all residents and businesses to stay informed, engage with local programs, and contribute to our shared goal of a safer, asbestos-free environment.



REMEMBRANCE DAY 2023

Employees Remuneration

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$130,000 or more (regulation 19B(2)(a) &(b) Local Government (Administration) Regulations 1996).

Salary Range	2022/23	2023/24
\$130,001 - \$140,000		1
\$140,001 - \$150,000		1
\$150,001 - \$160,000		
\$160,001 - \$170,000		
\$170,001 - \$180,000		
\$180,001 - \$190,000		
\$190,001 - \$200,000	1	
\$200,001 - \$210,000		1

Remuneration provided to the CEO

The total remuneration provided to the CEO during financial year 2023/24 pursuant to (regulation 19B(2)(e) Local Government (Administration) Regulations 1996 including all benefits such vehicle provision and superannuation was \$250,164.

Responsible Officer: Executive Manager Corporate and Community Services.

Register of Complaints – Conduct of Council Members

There were no complaints that resulted in action against Elected Members under section 5.121 of the Local Government Act 1995 for the 2023/24 financial year.

Responsible Officer: Executive Manager Corporate and Community Services.

Elected Member Demographics

Elected member demographics of those elected in 2021 is detailed below (regulation 19B(2)(h) Local Government (Administration) Regulations 1996).

Demographic	Total
Gender	6 Male 1 Female
Linguistic background	7 English
Country of Birth	6 Australia, 1 England
Identifying as Aboriginal or Torres Strait Islander	Nil
Ages	
between 18 years and 24 years: and	Nil
between 25 years and 34 years: and	1
between 35 years and 44 years; and	
between 45 years and 54 years; and	3
between 55 years and 64 years; and	2
over the age of 64 years	1

Attendance at Council and Committee meetings

The Council of the Shire of Narrogin meets monthly for information sessions and workshops on a variety of topics. In the fourth week of the month, Council convenes an Ordinary Council Meeting, where decisions are made on all report items in the best interest of the community (Regulation 19B(2)(f) Local Government (Administration) Regulations 1996).

Below is a table outlining individual Elected Members' attendance, for the financial year, on various Council Committees as a member in their capacity as an Elected Member.

	Council	Audit Advisory Committee	Airport Advisory Committee	Local Emergency Management Committee	Australia Day and Honours Advisory Committee	Bush Fire Advisory Committee	Townscape Advisory Committee
Number of meetings held	12	1	1	3	3	2	5
Elected Member							
Shire President Mr L Ballard	11	1	1	3	3	2	
Deputy Shire President Cr G Broad	9	1		3			
Cr C Bartron	9	1					5
Cr M Fisher	12	1	1				
Cr R McNab	11	1	1		3		3
Cr J Pomykala	11	1			3		1
Cr T Wiese	8	0					
<i>Retired October 2023</i>							
Cr B Seale	3	N/A					
Cr T Alexander	3	N/A					1
Cr J Early	3	N/A					2

**Notewell: Vacant indicates attendance was not required, 0 denotes non-attendance, N/A signifies the activity did not occur during their term.*

ACRONYMS USED WITHIN THIS DOCUMENT

ACROD	Australian Council for Rehabilitation of Disabled
AGRN	Australian Government Registration Number
ANSP	Asbestos National Strategic Plan
ACM	Asbestos Containing Materials
CBD	Central Business District
CBP	Corporate Business Plan
CEO	Chief Executive Officer
CHSP	Commonwealth Home Support Programme
CHCP	Community Home Care Packages
CSRFF	Community Sporting and Recreation Facilities Fund
DAIP	Disability Access and Inclusion Plan
DSR	Department of Sport and Recreation
EMCCS	Executive Manager Corporate and Community Services
EMDRS	Executive Manager Development and Regulatory Services
EMTRS	Executive Manager Technical and Environmental Services
FAG	Financial Assistance Grants
HACC	Home And Community Care
KEEDAC	Kaata-Koorliny Employment and Enterprise Development Aboriginal Network
KM	Kilometre
MRS	Manager Recreation Services
MCYS	Manager Community Services
MOU	Memorandum of Understanding
MO	Manager Operations
NAIDOC	National Aborigines and Islanders Day Observance Committee
NBN	National Broadband Network
NRLC	Narrogin Regional Leisure Centre
OEM	Office of Emergency Management
OSH	Occupational Safety and Health
RAP	Reconciliation Action Plan
RFQ	Request for Quote
TAFE	Tertiary and Further Education
WDC	Wheatbelt Development Commission

SHIRE OF NARROGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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The Shire of Narrogin conducts the operations of a local government with the following community vision:

"A leading regional economic driver and a socially interactive and inclusive community"

Principal place of business:
89 Earl Street
Narrogin
WA 6390

**SHIRE OF NARROGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CEO

The accompanying financial report of the Shire of Narrogin has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 22 day of November 2024



CEO

Dale Stewart
Name of CEO

**SHIRE OF NARROGIN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),24	5,766,018	5,777,238	5,446,704
Grants, subsidies and contributions	2(a)	3,470,269	2,597,871	5,572,569
Fees and charges	2(a)	3,637,950	2,461,801	2,041,722
Interest revenue	2(a)	560,451	327,500	322,344
Other revenue	2(a)	403,846	277,630	281,887
		<u>13,838,534</u>	<u>11,442,040</u>	<u>13,665,226</u>
Expenses				
Employee costs	2(b)	(6,093,070)	(6,305,580)	(5,861,069)
Materials and contracts		(3,168,914)	(3,992,360)	(2,712,800)
Utility charges		(986,664)	(970,654)	(830,480)
Depreciation		(3,597,319)	(3,206,671)	(3,423,751)
Finance costs		(63,026)	(34,970)	(51,467)
Insurance		(339,925)	(357,381)	(336,466)
Other expenditure	2(b)	(982,086)	(787,946)	(420,828)
		<u>(15,231,004)</u>	<u>(15,655,562)</u>	<u>(13,636,861)</u>
		<u>(1,392,470)</u>	<u>(4,213,522)</u>	<u>28,365</u>
Capital grants, subsidies and contributions	2(a)	2,213,366	12,049,929	1,304,388
Profit on asset disposals		64,360	40,630	25,623
Loss on asset disposals		(127,329)	(125,058)	(26,628)
Fair value adjustments to financial assets at fair value through profit or loss	4	2,522	0	5,528
		<u>2,152,919</u>	<u>11,965,501</u>	<u>1,308,911</u>
Net result for the period		<u>760,449</u>	<u>7,751,979</u>	<u>1,337,276</u>
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	0	0	(36,802,883)
Total other comprehensive income for the period	16	<u>0</u>	<u>0</u>	<u>(36,802,883)</u>
Total comprehensive income for the period		<u><u>760,449</u></u>	<u><u>7,751,979</u></u>	<u><u>(35,465,607)</u></u>

This statement is to be read in conjunction with the accompanying notes.



**SHIRE OF NARROGIN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024**

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	9,635,835	9,659,065
Trade and other receivables	5	904,962	805,374
Inventories	6	41,439	19,832
Other assets	7	88,394	188,944
TOTAL CURRENT ASSETS		10,670,630	10,673,215
NON-CURRENT ASSETS			
Trade and other receivables	5	237,493	248,222
Other financial assets	4	124,756	122,234
Property, plant and equipment	8	70,002,193	70,730,280
Infrastructure	9	90,143,863	88,169,698
Right-of-use assets	11(a)	47,692	74,342
TOTAL NON-CURRENT ASSETS		160,555,997	159,344,776
TOTAL ASSETS		171,226,627	170,017,991
CURRENT LIABILITIES			
Trade and other payables	12	1,113,952	749,866
Other liabilities	13	979,522	787,467
Lease liabilities	11(b)	28,523	33,271
Borrowings	14	189,113	137,392
Employee related provisions	15	814,747	745,191
TOTAL CURRENT LIABILITIES		3,125,857	2,453,187
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	11,055	34,640
Borrowings	14	1,191,331	1,381,927
Employee related provisions	15	173,221	183,523
TOTAL NON-CURRENT LIABILITIES		1,375,607	1,600,090
TOTAL LIABILITIES		4,501,464	4,053,277
NET ASSETS		166,725,163	165,964,714
EQUITY			
Retained surplus		54,845,967	53,651,645
Reserve accounts	27	4,896,288	5,330,161
Revaluation surplus	16	106,982,908	106,982,908
TOTAL EQUITY		166,725,163	165,964,714

This statement is to be read in conjunction with the accompanying notes.



SHIRE OF NARROGIN
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		52,773,068	4,871,462	143,785,791	201,430,321
Comprehensive income for the period					
Net result for the period		1,337,276	0	0	1,337,276
Other comprehensive income for the period	16	0	0	(36,802,883)	(36,802,883)
Total comprehensive income for the period		1,337,276	0	(36,802,883)	(35,465,607)
Transfers from reserve accounts	27	2,152,137	(2,152,137)	0	0
Transfers to reserve accounts	27	(2,610,836)	2,610,836	0	0
Balance as at 30 June 2023		53,651,645	5,330,161	106,982,908	165,964,714
Comprehensive income for the period					
Net result for the period		760,449	0	0	760,449
Total comprehensive income for the period		760,449	0	0	760,449
Transfers from reserve accounts	27	1,268,490	(1,268,490)	0	0
Transfers to reserve accounts	27	(834,617)	834,617	0	0
Balance as at 30 June 2024		54,845,967	4,896,288	106,982,908	166,725,163

This statement is to be read in conjunction with the accompanying notes.



**SHIRE OF NARROGIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		5,712,487	5,399,145
Grants, subsidies and contributions		3,502,506	5,572,569
Fees and charges		3,687,950	2,164,340
Interest revenue		560,451	322,344
Goods and services tax received		701,938	789,618
Other revenue		403,846	281,887
		<u>14,569,178</u>	<u>14,529,903</u>
Payments			
Employee costs		(6,071,131)	(5,911,982)
Materials and contracts		(2,706,952)	(2,401,534)
Utility charges		(986,664)	(830,480)
Finance costs		(40,954)	(51,467)
Insurance paid		(339,925)	(336,466)
Goods and services tax paid		(776,054)	(786,941)
Other expenditure		(982,086)	(420,828)
		<u>(11,903,766)</u>	<u>(10,739,698)</u>
Net cash provided by operating activities		<u>2,665,412</u>	<u>3,790,205</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(2,093,918)	(1,529,184)
Payments for construction of infrastructure	9(a)	(3,369,783)	(2,361,194)
Capital grants, subsidies and contributions		2,367,421	1,304,388
Proceeds for financial assets at amortised cost		0	2,000,000
Proceeds from sale of property, plant & equipment		580,131	223,552
Net cash (used in) investing activities		<u>(2,516,149)</u>	<u>(362,438)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(138,875)	(214,705)
Payments for principal portion of lease liabilities	26(b)	(33,618)	(42,923)
Proceeds from new borrowings	26(a)	0	450,000
Net cash provided by (used in) financing activities		<u>(172,493)</u>	<u>192,372</u>
Net increase (decrease) in cash held		<u>(23,230)</u>	<u>3,620,139</u>
Cash at beginning of year		9,659,065	6,038,926
Cash and cash equivalents at the end of the year		<u><u>9,635,835</u></u>	<u><u>9,659,065</u></u>

This statement is to be read in conjunction with the accompanying notes.



SHIRE OF NARROGIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	5,753,519	5,765,238	5,435,179
Rates excluding general rates	24	12,499	12,000	11,525
Grants, subsidies and contributions		3,470,269	2,597,871	5,572,569
Fees and charges		3,637,950	2,461,801	2,041,722
Interest revenue		560,451	327,500	322,344
Other revenue		403,846	277,630	281,887
Profit on asset disposals		64,360	40,630	25,623
Fair value adjustments to financial assets at fair value through profit or loss	4	2,522	0	5,528
		<u>13,905,416</u>	<u>11,482,670</u>	<u>13,696,377</u>
Expenditure from operating activities				
Employee costs		(6,093,070)	(6,305,580)	(5,861,069)
Materials and contracts		(3,168,914)	(3,992,360)	(2,712,802)
Utility charges		(986,664)	(970,654)	(830,480)
Depreciation		(3,597,319)	(3,206,671)	(3,423,751)
Finance costs		(63,026)	(34,970)	(51,467)
Insurance		(339,925)	(357,381)	(336,466)
Other expenditure		(982,086)	(787,946)	(420,828)
Loss on asset disposals		(127,329)	(125,058)	(26,628)
		<u>(15,358,333)</u>	<u>(15,780,620)</u>	<u>(13,663,491)</u>
Non-cash amounts excluded from operating activities	25(a)	3,679,301	3,394,489	3,488,456
Amount attributable to operating activities		<u>2,226,384</u>	<u>(903,461)</u>	<u>3,521,342</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		2,213,366	12,049,929	1,304,388
Proceeds from disposal of assets		580,131	488,683	223,552
		<u>2,793,497</u>	<u>12,538,612</u>	<u>1,527,940</u>
Outflows from investing activities				
Right of use assets received - non cash	11(a)	(5,285)	0	(35,350)
Purchase of property, plant and equipment	8(a)	(2,093,918)	(12,383,554)	(1,529,184)
Purchase and construction of infrastructure	9(a)	(3,369,783)	(4,182,123)	(2,361,194)
		<u>(5,468,986)</u>	<u>(16,565,677)</u>	<u>(3,925,728)</u>
Non-cash amounts excluded from investing activities	25(b)	5,285	0	35,350
Amount attributable to investing activities		<u>(2,670,204)</u>	<u>(4,027,065)</u>	<u>(2,362,438)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	26(a)	0	0	450,000
Proceeds from new leases - non cash	26(b)	5,285	0	35,350
Transfers from reserve accounts	27	1,268,490	4,793,893	2,152,137
		<u>1,273,775</u>	<u>4,793,893</u>	<u>2,637,487</u>
Outflows from financing activities				
Repayment of borrowings	26(a)	(138,875)	(139,123)	(214,705)
Payments for principal portion of lease liabilities	26(b)	(33,618)	0	(42,923)
Transfers to reserve accounts	27	(834,617)	(3,194,435)	(2,610,836)
		<u>(1,007,110)</u>	<u>(3,333,558)</u>	<u>(2,868,464)</u>
Non-cash amounts excluded from financing activities	25(c)	(5,285)	0	(35,350)
Amount attributable to financing activities		<u>261,380</u>	<u>1,460,335</u>	<u>(266,327)</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(d)	3,432,240	3,470,191	2,539,663
Amount attributable to operating activities		2,226,384	(903,461)	3,521,342
Amount attributable to investing activities		(2,670,204)	(4,027,065)	(2,362,438)
Amount attributable to financing activities		261,380	1,460,335	(266,327)
Surplus or deficit after imposition of general rates	25(d)	<u>3,249,800</u>	<u>0</u>	<u>3,432,240</u>

This statement is to be read in conjunction with the accompanying notes.



**SHIRE OF NARROGIN
FOR THE YEAR ENDED 30 JUNE 2024
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SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

1. BASIS OF PREPARATION

The financial report of the Shire of Narrogin which is a Class 3 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 *Leases* which would have required the Shire to measure any vested improvements at zero cost.

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment; or
 - infrastructure; or
 - vested improvements that the local government controls;
- and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
- Measurement of employee benefits - note 15

Fair value hierarchy information can be found in note 23

The local government reporting entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 0 of the financial report.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2021-2 Amendments to Australian Accounting Standards
- Disclosure of Accounting Policies or Definition of Accounting Estimates

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
- Classification of Liabilities as Current or Non-Current
- AASB 2021-7c Amendments to Australian Accounting Standards
- Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
- Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
- Non-current Liabilities with Covenants

These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 Amendments to Australian Accounting Standards
- Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

These amendments may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

- AASB 2023-1 Amendments to Australian Accounting Standards
- Supplier Finance Arrangements

These amendments may result in additional disclosures in the case of applicable finance arrangements.

SHIRE OF NARROGIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies or contributions with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and Charges Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and Charges-Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and Charges-Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Other revenue- Private Works	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Fees and Charges-Sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

Consideration from contracts with customers is included in the transaction price.

**SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

3. CASH AND CASH EQUIVALENTS

	Note	2024	2023
		\$	\$
Cash at bank and on hand		9,619,705	9,639,045
Bonds and deposits held		16,130	20,020
Total cash and cash equivalents		9,635,835	9,659,065
Held as			
- Unrestricted cash and cash equivalents		3,743,895	3,521,417
- Restricted cash and cash equivalents	17	5,891,940	6,137,648
		9,635,835	9,659,065

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

	Note	2024	2023
		\$	\$
Non-current assets			
Financial assets at fair value through profit or loss		124,756	122,234
		124,756	122,234
Financial assets at fair value through profit or loss			
Units in Local Government House Trust - opening balance		122,234	116,706
Movement attributable to fair value increment		2,522	5,528
Units in Local Government House Trust - closing balance		124,756	122,234

SIGNIFICANT ACCOUNTING POLICIES

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

5. TRADE AND OTHER RECEIVABLES

Note	2024	2023
	\$	\$
Current		
Rates and statutory receivables	513,250	453,194
Trade receivables	242,457	240,771
ATO receivables	335,525	261,409
Receivables for employee related provisions	13,730	0
Allowance for credit losses of rates and statutory receivables	(200,000)	(150,000)
	904,962	805,374
Non-current		
Rates and statutory receivables	204,493	205,569
Trade receivables	33,000	33,000
Receivables for employee related provisions	0	9,653
	237,493	248,222

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:	Note	30 June 2024	30 June 2023	1 July 2022
		Actual	Actual	Actual
		\$	\$	\$
Trade and other receivables from contracts with customers		275,457	256,901	390,519
Total trade and other receivables from contracts with customers		275,457	256,901	390,519

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts received as grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

SHIRE OF NARROGIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2024

6. INVENTORIES

Current	Note	2024	2023
		\$	\$
Fuel and materials		41,439	19,832
		41,439	19,832

The following movements in inventories occurred during the year:

Balance at beginning of year	19,832	26,580
Inventories expensed during the year	(217,621)	(267,471)
Additions to inventory	239,228	260,723
Balance at end of year	41,439	19,832

MATERIAL ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**SHIRE OF NARROGIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2024**

7. OTHER ASSETS

	<u>2024</u>	<u>2023</u>
	\$	\$
Other assets - current		
Accrued income	88,394	188,944
	<u>88,394</u>	<u>188,944</u>

MATERIAL ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Assets not subject to operating lease			Total Property					Plant and equipment					Total property, plant and equipment
	Land	Buildings - non-specialised	Buildings - specialised	Land	Buildings - non-specialised	Buildings - specialised	Work in progress	Total Property	Furniture and equipment	Plant and equipment	Artwork	Library Stock Transferred from State Govt.	Work in progress	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	9,296,000	3,774,628	51,309,084	9,296,000	3,774,628	51,309,084	723,547	65,103,259	361,245	4,347,066	350,315	106,617	24,662	70,293,164
Additions	0	32,535	361,098	0	32,535	361,098	285,293	678,926	117,569	732,689	0	0	0	1,529,184
Disposals				0	0	0		0	0	(224,559)	0	0	0	(224,559)
Revaluation increments / (decrements) transferred to revaluation surplus	(459,400)	(1,279,158)	2,456,878	(459,400)	(1,279,158)	2,456,878	0	718,320	0	0	0	0	0	718,320
Depreciation	0	(205,595)	(842,008)	0	(205,595)	(842,008)	0	(1,047,603)	(40,523)	(462,164)	0	(35,539)	0	(1,585,829)
Transfers	0	0	0	0	0	0	0	0	8,326	0	0	0	(8,326)	0
Balance at 30 June 2023	8,836,600	2,322,410	53,285,052	8,836,600	2,322,410	53,285,052	1,008,840	65,452,902	446,617	4,393,032	350,315	71,078	16,336	70,730,280
Comprises:														
Gross balance amount at 30 June 2023	8,836,600	3,248,781	57,886,161	8,836,600	3,248,781	57,886,161	1,008,840	70,980,382	595,532	5,635,576	350,315	177,695	16,336	77,755,836
Accumulated depreciation at 30 June 2023	0	(926,371)	(4,601,109)	0	(926,371)	(4,601,109)	0	(5,527,480)	(148,915)	(1,242,544)	0	(106,617)	0	(7,025,556)
Balance at 30 June 2023	8,836,600	2,322,410	53,285,052	8,836,600	2,322,410	53,285,052	1,008,840	65,452,902	446,617	4,393,032	350,315	71,078	16,336	70,730,280
Additions	0	41,063	423,930	0	41,063	423,930	37,576	502,569	18,200	1,452,340	0	0	120,809	2,093,918
Disposals	0	0	0	0	0	0	0	0	0	(643,100)	0	0	0	(643,100)
Depreciation	0	(88,353)	(1,436,403)	0	(88,353)	(1,436,403)	0	(1,524,756)	(50,477)	(555,836)	0	(35,539)	0	(2,166,608)
Imbalances to prior year opening balance	0	0	8,050	0	0	8,050	10	8,060	2,713	(10,762)	0	0	0	11
Transfers	0	(451,375)	1,413,465	0	(451,375)	1,413,465	(970,962)	(8,872)	24,123	(11,223)	0	0	(16,336)	(12,308)
Balance at 30 June 2024	8,836,600	1,823,745	53,694,094	8,836,600	1,823,745	53,694,094	75,464	64,429,903	441,176	4,624,451	350,315	35,539	120,809	70,002,193
Comprises:														
Gross balance amount at 30 June 2024	8,836,600	1,912,098	55,130,497	8,836,600	1,912,098	55,130,497	75,464	65,954,659	640,029	6,122,000	350,315	177,695	120,809	73,365,507
Accumulated depreciation at 30 June 2024	0	(88,353)	(1,436,403)	0	(88,353)	(1,436,403)	0	(1,524,756)	(198,853)	(1,497,549)	0	(142,156)	0	(3,363,314)
Balance at 30 June 2024	8,836,600	1,823,745	53,694,094	8,836,600	1,823,745	53,694,094	75,464	64,429,903	441,176	4,624,451	350,315	35,539	120,809	70,002,193

**SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	2	Market approach using recent observable market data for similar assets.	Independent Valuer	June 2023	Price per hectare.
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties.	Independent Valuer	June 2023	Price per square metre / market borrowing rate, adjusted for restrictions in use.
Buildings - specialised	3	Cost approach and depreciated replacement cost.	Independent Valuer	June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs.
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.					
(ii) Cost					
Furniture and equipment		Cost	Cost	N/A	Cost
Plant and equipment		Cost	Cost	N/A	Cost
Artwork		Cost	Cost	N/A	Cost
Library Stock Transferred from State Govt.		Cost	Cost	N/A	Cost

SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks, ovals and other	Infrastructure - bridges	Infrastructure - work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	102,881,253	2,806,999	10,979,264	5,823,993	2,175,200	464,893	125,131,602
Additions	1,706,732	0	0	768,663	0	(114,201)	2,361,194
Revaluation increments / (decrements) transferred to revaluation surplus	(39,730,897)	(355,663)	(256,414)	2,105,052	716,719	0	(37,521,203)
Depreciation	(986,291)	(73,254)	(157,322)	(468,109)	(116,919)	0	(1,801,895)
Balance at 30 June 2023	63,870,797	2,378,082	10,565,528	8,229,599	2,775,000	350,692	88,169,698
Comprises:							
Gross balance at 30 June 2023	69,551,625	2,740,868	11,281,653	10,319,860	3,293,321	350,692	97,538,019
Accumulated depreciation at 30 June 2023	(5,680,828)	(362,786)	(716,125)	(2,090,261)	(518,321)	0	(9,368,321)
Balance at 30 June 2023	63,870,797	2,378,082	10,565,528	8,229,599	2,775,000	350,692	88,169,698
Additions	2,659,162	100,880	0	325,272	278,709	5,760	3,369,783
Depreciation	(209,455)	(129,766)	(442,705)	(487,347)	(129,503)	0	(1,398,776)
Transfers	0	0	0	373,850	(24,545)	(346,147)	3,158
Balance at 30 June 2024	66,320,504	2,349,196	10,122,823	8,441,374	2,899,661	10,305	90,143,863
Comprises:							
Gross balance at 30 June 2024	87,766,199	5,165,690	18,412,060	15,304,921	9,887,164	10,305	136,546,339
Accumulated depreciation at 30 June 2024	(21,445,695)	(2,816,494)	(8,289,237)	(6,863,547)	(6,987,503)	0	(46,402,476)
Balance at 30 June 2024	66,320,504	2,349,196	10,122,823	8,441,374	2,899,661	10,305	90,143,863

SHIRE OF NARROGIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2024

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using depreciated replacement cost.	Independent Valuer	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost.	Independent Valuer	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - drainage	3	Cost approach using depreciated replacement cost.	Independent Valuer	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - parks, ovals and other	3	Cost approach using depreciated replacement cost.	Independent Valuer	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - bridges	3	Cost approach using depreciated replacement cost.	Independent Valuer	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

**SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	5 to 100 years
Furniture and equipment	5 to 10 years
Plant and equipment	5 to 20 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	50 years
Sewerage piping	40 years
Water supply piping and drainage systems	50 to 75 years
Bridges	75 to 100 years
Other Infrastructure	8 to 20 years
Right of use	Based on the remaining lease
Library books	5 years
Parks and ovals	10 to 25 years

SHIRE OF NARROGIN
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FOR THE YEAR ENDED 30 JUNE 2024

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

SHIRE OF NARROGIN
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FOR THE YEAR ENDED 30 JUNE 2024

11. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Right-of-use assets - buildings	Right-of-use assets - plant and equipment	Right-of-use assets Total
		\$	\$	\$
Balance at 1 July 2022		72,321	2,695	75,016
Additions		30,297	5,053	35,350
Depreciation		(28,276)	(7,748)	(36,024)
Balance at 30 June 2023		74,342	0	74,342
Gross balance amount at 30 June 2023		134,778	32,071	166,849
Accumulated depreciation at 30 June 2023		(60,436)	(32,071)	(92,507)
Balance at 30 June 2023		74,342	0	74,342
Additions		5,285	0	5,285
Depreciation		(31,935)	0	(31,935)
Balance at 30 June 2024		47,692	0	47,692
Gross balance amount at 30 June 2024		140,064	0	140,064
Accumulated depreciation at 30 June 2024		(92,372)	0	(92,372)
Balance at 30 June 2024		47,692	0	47,692

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:

	2024 Actual	2023 Actual
	\$	\$
Depreciation on right-of-use assets	(31,935)	(36,024)
Finance charge on lease liabilities	26(b) (702)	(1,275)
Total amount recognised in the statement of comprehensive income	(32,637)	(37,299)
Total cash outflow from leases	(34,320)	(44,198)

(b) Lease Liabilities

Current	28,523	33,271
Non-current	11,055	34,640
	26(b) 39,578	67,911

The measurement of lease liabilities does not include any future cash outflows associated with leases not yet commenced to which the Shire is committed. The Shire has two leases relating to residential properties with lease terms of 3 years and 5 years.

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 26(b).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

SHIRE OF NARROGIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2024

11. LEASES (Continued)

(c) Lessor - Property, Plant and Equipment Subject to Lease

	2024 Actual \$	2023 Actual \$
The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.		
Less than 1 year	87,951	97,115
1 to 2 years	52,050	69,538
2 to 3 years	24,190	41,477
3 to 4 years	3,343	22,330
4 to 5 years	3,343	5,817
> 5 years	23,278	12,863
	194,155	249,140

The Shire also has peppercorn leases with 25 various not-for-profit entities.

Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease

Rental income	97,115	88,635
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The Shire leases properties to staff and other tenants with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. These properties are not considered investment property as they are leased for use in the supply of services to the community.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire group typically enters into new operating leases and, therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

MATERIAL ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

**SHIRE OF NARROGIN
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12. TRADE AND OTHER PAYABLES

	<u>2024</u>	<u>2023</u>
	\$	\$
Current		
Sundry creditors	421,881	14,561
Prepaid rates	179,667	174,218
Accrued payroll liabilities	210,359	247,674
Bonds and deposits held	15,433	14,605
Accrued interest	22,072	0
Accrued expenditure	258,820	245,450
Other creditors	5,720	53,358
	<u>1,113,952</u>	<u>749,866</u>

MATERIAL ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises income for the prepaid rates that have not been refunded.

SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

13. OTHER LIABILITIES

	2024	2023
	\$	\$
Current		
Contract liabilities	38,000	0
Capital grant/contributions liabilities	941,522	787,467
	<u>979,522</u>	<u>787,467</u>
Reconciliation of changes in contract liabilities		
Opening balance	0	0
Additions	38,000	0
Revenue from contracts with customers included as a contract liability at the start of the period	0	0
	<u>38,000</u>	<u>0</u>

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$Nil (2023: \$Nil)

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance	787,467	392,000
Additions	507,437	395,467
Revenue from capital grant/contributions held as a liability at the start of the period	(353,382)	0
	<u>941,522</u>	<u>787,467</u>

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	941,522	787,467
	<u>941,522</u>	<u>787,467</u>

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

14. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		189,113	1,191,331	1,380,444	137,392	1,381,927	1,519,319
Total secured borrowings	26(a)	189,113	1,191,331	1,380,444	137,392	1,381,927	1,519,319

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Narrogin. Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Narrogin has complied with the financial covenants of its borrowing facilities during the 2024 and 2023 years.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 26(a).

**SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2024	2023
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	407,955	380,436
Long service leave	310,240	272,579
	<u>718,195</u>	<u>653,015</u>
Employee related other provisions		
Employment on-costs	96,552	92,176
	<u>96,552</u>	<u>92,176</u>
Total current employee related provisions	<u>814,747</u>	<u>745,191</u>
Non-current provisions		
Employee benefit provisions		
Long service leave	157,730	167,220
	<u>157,730</u>	<u>167,220</u>
Employee related other provisions		
Employment on-costs	15,491	16,303
	<u>15,491</u>	<u>16,303</u>
Total non-current employee related provisions	<u>173,221</u>	<u>183,523</u>
Total employee related provisions	<u>987,968</u>	<u>928,714</u>

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

MATERIAL ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF NARROGIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2024

16. REVALUATION SURPLUS

	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land and buildings	55,776,062	0	55,776,062	55,057,742	718,320	55,776,062
Revaluation surplus - Furniture and equipment	24,329	0	24,329	24,329	0	24,329
Revaluation surplus - Plant and equipment	762,474	0	762,474	762,474	0	762,474
Revaluation surplus - Artwork	350,315	0	350,315	350,315	0	350,315
Revaluation surplus - Infrastructure - roads	29,955,237	0	29,955,237	69,686,134	(39,730,897)	29,955,237
Revaluation surplus - Infrastructure - footpaths	1,475,991	0	1,475,991	1,831,654	(355,663)	1,475,991
Revaluation surplus - Infrastructure - drainage	10,668,569	0	10,668,569	10,924,983	(256,414)	10,668,569
Revaluation surplus - Infrastructure - parks, ovals and other	6,698,876	0	6,698,876	4,593,824	2,105,052	6,698,876
Revaluation surplus - Infrastructure - bridges	1,271,055	0	1,271,055	554,336	716,719	1,271,055
	106,982,908	0	106,982,908	143,785,791	(36,802,883)	106,982,908

**SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2024 Actual \$	2023 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	5,891,940	6,137,648
		<u>5,891,940</u>	<u>6,137,648</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	4,896,288	5,330,161
Contract liabilities	13	38,000	0
Capital grant liabilities	13	941,522	787,467
Bonds and deposits held		16,130	20,020
Total restricted financial assets		<u>5,891,940</u>	<u>6,137,648</u>

**18. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Bank overdraft limit		400,000	400,000
Bank overdraft at balance date		0	0
Credit card limit		27,500	15,000
Credit card balance at balance date		(2,881)	(7,701)
Total amount of credit unused		<u>424,619</u>	<u>407,299</u>
Loan facilities			
Loan facilities - current		189,113	137,392
Loan facilities - non-current		1,191,331	1,381,927
Total facilities in use at balance date		<u>1,380,444</u>	<u>1,519,319</u>
Unused loan facilities at balance date		0	0

**SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

19. CONTINGENT ASSETS AND LIABILITIES

The Department of Water and Environmental Regulation (DWER) issued Category 61, 62 and 64 licenses for the Shire of Narrogin Waste Management Facility for a term of 20 years from 30 June 2011 to 29 June 2031.

Independent experts, engaged by the Shire, determined on 16 December 2019 that the site is anticipated to have an operating life of at least 68 years and that an active post closure period of approximately 5 years will be sufficient to determine the effectiveness of the post closure measures implemented.

A Landfill Closure Management Plan is required to be prepared as part of the license conditions. This plan will only be prepared closer to landfill closure date as assessed and confirmed by DWER.

The Shire is not aware of any contingent assets as at 30 June 2024.

20. CAPITAL COMMITMENTS

	<u>2024</u>	<u>2023</u>
	\$	\$
Contracted for:		
- capital expenditure projects	371,427	554,483
	<u>371,427</u>	<u>554,483</u>
Payable:		
- not later than one year	371,427	554,483

The capital expenditure projects outstanding at the end of the current reporting period and previous represent outstanding orders issued for capital projects prior to 30/06/2024 and 30/06/2023, respectively.

SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$
President's annual allowance	25,064	25,064	24,100
President's meeting attendance fees	21,320	21,320	20,500
President's ICT expenses	1,716	1,716	2,064
	<u>48,100</u>	<u>48,100</u>	<u>46,664</u>
Deputy President's annual allowance	6,266	6,266	6,025
Deputy President's meeting attendance fees	9,620	9,620	9,250
Deputy President's ICT expenses	541	541	634
	<u>16,427</u>	<u>16,427</u>	<u>15,909</u>
All other council member's meeting attendance fees	53,855	56,938	64,750
All other council member's annual allowance for ICT expenses	3,524	3,760	4,738
	<u>57,379</u>	<u>60,698</u>	<u>69,488</u>
21(b)	<u>121,906</u>	<u>125,225</u>	<u>132,061</u>

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Short-term employee benefits	1,259,564	1,056,041
Post-employment benefits	163,390	136,828
Employee - other long-term benefits	108,607	114,622
Council member costs	121,906	132,061
21(a)	<u>1,653,467</u>	<u>1,439,552</u>

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

SHIRE OF NARROGIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2024

21. RELATED PARTY TRANSACTIONS

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2024 Actual \$	2023 Actual \$
Purchase of goods and services	48,240	220,443
Payment of council member costs (Refer to Note 23(a))	121,906	132,061
Amounts outstanding from related parties:		
Trade and other receivables	393	0
Amounts payable to related parties:		
Trade and other payables	31,689	0

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b).

ii. Other Related Parties

During the previous year, a company controlled by a related party of a council member, was awarded a contract under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process.

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

**SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after balance date that have a significant effect on the financial statements.

SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

23. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 *Fair Value Measurement* requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116 *Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

24. RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in	Number	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2022/23
Rate Description	Basis of valuation	\$	of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Total Revenue	Actual Total Revenue
		\$		\$	\$	\$	\$	\$	\$	\$	\$
Urban	Gross rental valuation	0.127712	1,618	27,103,118	3,461,393	2,811	3,464,204	3,461,395	12,641	3,474,036	3,308,507
Rural	Gross rental valuation	0.096959	50	928,542	90,031	0	90,031	90,031	0	90,031	79,465
Rural - Highbury	Gross rental valuation	0.096959	30	403,988	39,170	0	39,170	39,170	0	39,170	32,638
General UV	Unimproved valuation	0.004558	254	268,403,000	1,223,381	0	1,223,381	1,223,380	0	1,223,380	1,139,683
Non-Rateable		0	318	1,753,155	0	0	0	0	0	0	0
Total general rates			2,270	298,591,803	4,813,975	2,811	4,816,786	4,813,976	12,641	4,826,617	4,560,293
Minimum Payment											
\$											
Urban	Gross rental valuation	1,249	527	3,937,046	658,223	0	658,223	658,223	0	658,223	625,940
Rural	Gross rental valuation	1,053	16	84,142	16,848	(1,889)	14,959	16,848	0	16,848	15,248
Rural - Highbury	Gross rental valuation	865	4	21,716	3,460	0	3,460	3,460	0	3,460	4,025
General UV	Unimproved valuation	1,053	247	33,993,106	260,091	0	260,091	260,091	0	260,091	229,673
Total minimum payments			794	38,036,010	938,622	(1,889)	936,733	938,622	0	938,622	874,886
Total general rates and minimum payments			3,064	336,627,813	5,752,597	922	5,753,519	5,752,598	12,641	5,765,239	5,435,179
Rate in \$											
Ex-gratia Rates											
Co-operative Bulk Handling based on tonnage	Tonnage	0.114447	3	99,280	12,499	0	12,499	12,000	0	12,000	11,525
Total amount raised from rates (excluding general rates)			3	99,280	12,499	0	12,499	12,000	0	12,000	11,525
Total Rates							5,766,018			5,777,239	5,446,704
Rate instalment interest							14,409			12,000	12,775
Rate overdue interest							83,814			30,000	38,383

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at	New Loans	Principal	Principal at 30	New Loans	Principal	Principal at	Principal at 1	New Loans	Principal	Principal at
		1 July 2022	During 2022-23	Repayments During 2022-23	June 2023	During 2023-24	Repayments During 2023-24	30 June 2024	July 2023	During 2023-24	Repayments During 2023-24	30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration Building Extension		194,537	0	(46,703)	147,834	0	(47,967)	99,867	147,834	0	(47,967)	99,867
Staff Housing		500,000	0	(15,303)	484,697	0	(7,931)	476,766	486,427	0	(7,930)	478,497
Sewerage		163,039	0	(17,211)	145,828	0	(17,088)	128,740	145,828	0	(17,337)	128,491
Narrogin Regional Leisure Centre		55,691	0	(55,691)	0	0	0	0	0	0	0	0
Town Hall renovations		33,221	0	(33,221)	0	0	0	0	0	0	0	0
Accommodation Units		0	450,000	0	450,000	0	(18,047)	431,953	450,000	0	(18,047)	431,953
Industrial Land		85,218	0	(12,678)	72,540	0	(13,252)	59,288	72,540	0	(13,252)	59,288
Accommodation Units		252,318	0	(33,898)	218,420	0	(34,590)	183,830	218,420	0	(34,590)	183,830
Total		1,284,024	450,000	(214,705)	1,519,319	0	(138,875)	1,380,444	1,521,049	0	(139,123)	1,381,926
Borrowing Finance Cost Payments												
Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023					
					\$	\$	\$					
Administration Building Extension	128	WATC *	2.69%	31/05/2026	(4,302)	(3,656)	(6,334)					
Staff Housing	132	WATC *	4.83%	30/06/2042	(24,936)	(11,701)	(26,184)					
Sewerage	130	WATC *	1.47%	25/06/2031	(2,844)	(2,084)	(3,381)					
Narrogin Regional Leisure Centre	121B	WATC *	5.51%	18/05/2023	0	0	(1,937)					
Town Hall renovations	126	WATC *	3.86%	31/05/2023	0	0	(1,352)					
Accommodation Units	133	WATC *	4.52%	29/06/2033	(21,537)	(10,167)	0					
Industrial Land	127	WATC *	4.48%	26/06/2028	(3,410)	(3,103)	(4,250)					
Accommodation Units	129	WATC *	5.51%	28/05/2029	(5,295)	(4,259)	(6,754)					
Total					(62,324)	(34,970)	(50,192)					
Total Finance Cost Payments					(62,324)	(34,970)	(50,192)					

* WA Treasury Corporation

SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

26. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
Holden Colorado		\$ 4,280	\$ 5,053	\$ (9,333)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
8 Parry Court, Narrogin		16,682	25,634	(18,055)	24,261	5,285	(17,426)	12,120	0	0	0	0
66 Williams Rd, Narrogin		54,522	4,663	(15,535)	43,650	0	(16,192)	27,458	0	0	0	0
Total Lease Liabilities	11(b)	75,484	35,350	(42,923)	67,911	5,285	(33,618)	39,578	0	0	0	0

Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending	Budget for year ending	Actual for year ending	Lease Term
					30 June 2024	30 June 2024	30 June 2023	
Holden Colorado	1	Easifleet	1.70%	2/06/2023	\$ 0	\$ 0	\$ (133)	36 months
8 Parry Court, Narrogin	2	Elders	1.30%	18/02/2025	(254)	0	(487)	36 months
66 Williams Rd, Narrogin	3	Private Individual	1.30%	1/02/2026	(448)	0	(655)	60 months
Total Finance Cost Payments					(702)	0	(1,275)	

SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

27. RESERVE ACCOUNTS	2024	2024	2024	2024	2024	2024	2024	2024	2023	2023	2023	2023
	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlement Reserve	371,710	11,969	0	383,679	371,710	11,860	0	383,570	361,204	10,506	0	371,710
(b) Building Reserve	154,345	4,970	0	159,315	154,345	4,920	0	159,265	181,118	5,268	(32,041)	154,345
(c) Refuse Site Reserve	815,723	71,264	(25,625)	861,362	815,723	71,040	(139,000)	747,763	757,720	73,038	(15,035)	815,723
(d) Community Assisted Transport (CAT) Reserve	14,040	452	0	14,492	14,040	440	0	14,480	5,869	8,171	0	14,040
(e) Narrogin Regional Recreation Centre Reserve	267,389	108,609	0	375,998	267,389	108,530	0	375,919	302,714	58,804	(94,129)	267,389
(f) Plant, Vehicle & Equipment Reserve	667,441	471,489	(715,650)	423,280	667,441	446,310	(880,301)	233,450	619,492	443,018	(395,069)	667,441
(g) Economic Development Reserve	79,654	2,564	0	82,218	79,654	2,540	0	82,194	77,403	2,251	0	79,654
(h) IT & Office Equipment Reserve	27,218	876	0	28,094	27,218	860	0	28,078	26,449	769	0	27,218
(i) Tourism & Area Promotion Reserve	80,942	2,606	0	83,548	80,942	2,580	0	83,522	78,654	2,288	0	80,942
(j) Unspent Grants & Contribution Reserve	136	4	0	140	136	0	0	136	132	4	0	136
(k) HACC Reserve	460,249	14,819	0	475,068	460,249	14,604	(470,193)	4,660	447,241	13,008	0	460,249
(l) CHCP Reserve	836,968	26,948	(63,500)	800,416	836,968	870,895	(927,504)	780,359	671,570	763,826	(598,428)	836,968
(m) CHSP Reserve	875,904	28,202	(424,140)	479,966	875,903	1,545,226	(2,334,120)	87,009	734,563	1,131,720	(990,379)	875,904
(n) Road Construction Reserve	345,348	11,120	0	356,468	345,348	11,020	0	356,368	335,587	9,761	0	345,348
(o) Asset Valuation Reserve	32,826	1,057	0	33,883	32,826	1,040	0	33,866	31,898	928	0	32,826
(p) Landcare Reserve	91,813	2,956	(1,800)	92,969	91,813	2,930	(5,000)	89,743	89,218	2,595	0	91,813
(q) Narrogin Airport Reserve	71,803	50,312	0	122,115	71,803	27,290	0	99,093	55,198	16,605	0	71,803
(r) Bridges Reserve	98,134	3,160	(37,775)	63,519	98,134	51,130	(37,775)	111,489	60,432	49,758	(12,056)	98,134
(s) Water Reuse Scheme Reserve	38,518	21,240	0	59,758	38,518	21,220	0	59,738	35,000	18,518	(15,000)	38,518
	5,330,161	834,617	(1,268,490)	4,896,288	5,330,160	3,194,435	(4,793,893)	3,730,702	4,871,462	2,610,836	(2,152,137)	5,330,161

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

**SHIRE OF NARROGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

27. RESERVE ACCOUNTS (Continued)

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account Restricted by council	Purpose of the reserve account
(a) Employee Entitlement Reserve	To fund current and past employee's leave entitlements and redundancy payouts.
(b) Building Reserve	To support the acquisition, upgrade or enhancements of buildings within the district.
(c) Refuse Site Reserve	To fund infrastructure development and rehabilitation costs associates with the Shire's tip site as well the purchase and development a regional waste facility.
(d) Community Assisted Transport (CAT) Reserve	To fund the replacement/change over of the CATS vehicle.
(e) Narrogin Regional Recreation Centre Reserve	To fund YMCA additional maintenance works as well as acquisitions, upgrades and enhancement of the building, major plant & equipment items.
(f) Plant, Vehicle & Equipment Reserve	To support the purchase/replacement of motor vehicles, and heavy plant and equipment.
(g) Economic Development Reserve	To fund economic development projects that will benefit the district.
(h) IT & Office Equipment Reserve	To fund the purchase and upgrade of computer equipment, software and office equipment.
(i) Tourism & Area Promotion Reserve	For the purpose of tourism & district promotion activities, significant events and festivals which includes banner poles, entry statements and outdoor digital screens.
(j) Unspent Grants & Contribution Reserve	To store unspent grants and contributions. Funds can only be expended on items that have been approved by the relevant grant agreement/funding body.
(k) HACC Reserve	To store unspent H.A.C.C grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.
(l) CHCP Reserve	To store unspent C.H.C.P grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.
(m) CHSP Reserve	To store unspent C.H.S.P grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.
(n) Road Construction Reserve	To be used on road construction projects.
(o) Asset Valuation Reserve	To fund asset valuations.
(p) Landcare Reserve	To fund future natural resource management activities aligned with the principles established in the former NLCDC letter dated 6/6/17 (ICR1712270).
(q) Narrogin Airport Reserve	For the purpose of supporting and funding infrastructure development, maintenance, acquisition, upgrade or enhancements and grant funding to the Narrogin Airport.
(r) Bridges Reserve	For the purpose of supporting and funding infrastructure development, maintenance, acquisition, upgrade or enhancements and grant funding for bridges within the Shire.
(s) Water Reuse Scheme Reserve	For the purpose of supporting and funding infrastructure development, maintenance, acquisition, upgrade or enhancements and grant funding for infrastructure enabling the re-use of water resources.

**SHIRE OF NARROGIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2024**

28. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements areas follows:

	<u>1 July 2023</u>	<u>Amounts Received</u>	<u>Amounts Paid</u>	<u>30 June 2024</u>
	\$	\$	\$	\$
BSL Levy	4,664	7,447	(3,353)	8,758
BCITF Levy	11,111	2,512	(2,715)	10,908
	<u>15,775</u>	<u>9,959</u>	<u>(6,068)</u>	<u>19,666</u>



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

Shire of Narrogin

To the Council of the Shire of Narrogin

Opinion

I have audited the financial report of the Shire of Narrogin (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2024, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2024 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The CEO of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with *ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Narrogin for the year ended 30 June 2024 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Carly Meagher
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
22 November 2024

SHIRE OF NARROGIN

A leading regional economic driver
and a socially interactive and inclusive community.



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11. ELECTED MEMBERS' MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12. NEW BUSINESS OF AN URGENT NATURE APPROVED BY THE PERSON PRESIDING OR BY DECISION OF THE MEETING

The Shire President asked for the following proposed motion to be considered by the Council.

ELECTED MEMBER MOTION & COUNCIL RESOLUTION 111224.05

Moved: Cr Broad

Seconded: Cr Fisher

That notwithstanding Resolution Number 231024.07 of 23 October 2024, Council resolves that the February 2025 Ordinary Council Meeting be held on Wednesday, 19 February 2025, one week earlier than previously resolved and advertised, to enable greater elected member attendance for the first meeting of 2025.

Further, Council requests that the Chief Executive Officer:

1. Arrange for public advertising of the amended meeting date through appropriate channels, including but not limited to the Shire's Facebook and the Shire's official noticeboards.
2. Update the Shire's website and any relevant documentation to reflect the revised meeting date.

CARRIED 6/0

For: President Ballard, Cr Broad, Cr Fisher, Cr Bartron, Cr Wiese, Cr McNab

Against: Nil

13. CLOSURE OF MEETING

There being no further business to discuss, the Presiding Member declared the meeting closed at 7:36 pm and pursuant to resolution 111224.05 of 11 December 2024, reminded Councillors of the next Ordinary Meeting of the Council, scheduled for 7.00 pm on 19 February 2025, at this same venue.



Shire of
Narrogin
Love the life

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